

142  
2000

# ANNUAL REPORT 2000



**TOWN OF ALBANY  
NEW HAMPSHIRE**

The 2000 Annual Report is dedicated to Arthur Leavitt, pictured on the cover, who for 43 years provided transportation service to the Town of Albany school children.

1532  
2000

ANNUAL REPORT  
of the  
Officers of the Town  
of  
**ALBANY**  
NEW HAMPSHIRE



for the fiscal year ending December 31,  
**2000**

## TABLE OF CONTENTS

List of Town Officers	1
Selectmen's Report	2
2001 Warrant	3
Summary of 2000 Town Meeting	6
2001 Budget	10
2000 Summary of Inventory	13
2000 Tax Rate	14
Yield Tax Account	14
Treasurer's Report	15
Town Clerk's Report	16
Tax Collector's Report	17
Summary of Tax Sales Account	18
1999 Auditor's Report	19
Comparative Balance Sheet	36
Trustees of Trust Funds Report	37
Summary of Payments	38
Schedule of Town Owned Property	39
Planning Board Report	40
North Country Council Report	41
Revenue from State & Federal Forests	43
Fire Warden's Report	44
Cemetery Committee Report	45
Chapel Commission Report	46
Albany Historical Society Report	47
Albany Civic Group Treasurer's Report	48
Mt. Washington Valley Economic Council	49
Tr-County Community Action Report	50
Vital Statistics	51
Albany School Board Report	52
Albany School District Report	54

## **TOWN OFFICERS**

OFFICE	OFFICER	TERM EXPIRES
MODERATOR (Two year term)	STEPHEN KNOX	2002
SELECTMEN (Three Year Term)	ROBERT MATHIEU CATHY MCKENZIE DAVID S. UREY	2003 2002 2001
TOWN CLERK/ TAX COLLECTOR (Three Year Term)	SHARON KEEFE	2003
TREASURER	MARY LEAVITT	2003
ROAD AGENT (Three Year Term)	CURTIS COLEMAN	2003
CEMETERY TRUSTEES (Three Year Term)	ANN CROTO MARY LEAVITT VACANT	2003 2002 2001
TRUSTEES OF TRUST FUNDS (Three Year Term)	ELAINE WALES ANN CROTO TRACY MATHIEU	2003 2002 2001
SUPERVISORS OF CHECKLIST (Six Year Term)	KAREN DEVEAU LANCE ZACK LISA ZACK	2004 2003 2002
AUDITORS	VACHON, CLUKAY & CO. (Appointed)	2000 2003

## **SELECTMEN'S REPORT 2000**

The Town continues to grow with challenges of the new millennium before us. Cell towers, a town green area, the widening of Route 16, the Conway bypass, traffic and parking issues are all coming to the forefront.

After 43 years, Arthur Leavitt has put away his yellow school buses. Arthur and his employees did a tremendous job providing safe and efficient transportation for the school age children of Albany. As a parent, you were at ease knowing that Arthur would look after your children like his own. The Town owes him and his crew a big thank you for handling school transportation. His time and dedication are greatly appreciated.

In an effort to improve communication, professionalism, efficiency and promote a business type atmosphere at the town hall, some internal control procedures were developed and put into practice. These procedures were based on the Town auditor's and outside auditor's recommendations and ideas. They are saving time and money on the end of the year audit as well as establishing clear cut accounting techniques. One of the more noticeable techniques implemented was the addition of a cash register in the Town Clerk/Tax Collector's office. All monetary transactions are now rung through the register with a double tape receipt. Therefore, we are provided a daily account, breakdown of categories, and a paper trail of the transactions.

On April 15, 2000, 911 emergency services became effective within the Town, completing this 5 year project. All dwellings have been mapped and numbered. Streets have been named or renamed and signs put up. Your physical residential address is registered with the State and 911 emergency services and corresponds to your phone number. All buildings should have their numbers displayed properly. Letters went out to all residents informing them of this change and any actions that should be taken. If you have questions, please call the Selectmen's Office.

As you probably noticed, after a decrease last year, the tax rate is up to \$22.73 per thousand dollars of valuation vs. \$17.72 per thousand in 1999. The school budget has gone up considerably. This increase in school funding to be raised by taxes is due to the Special Education of children within the town. By federal law, the town is required to provide education for these children and the money is raised through property taxes. At the state level, the method for raising money for all the children's education remains undetermined at this time.

A new agreement has been contracted with the Conway Village Fire District to once again provide the Town of Albany with fire, rescue and ambulance service. In the past, the Town's charges were based on a percentage of maintenance costs and a per service call within the Town. This year, the fee is based on the equalized valuation of the Town. This is completely different from the method our services were billed in the past. Through negotiations and this new formula, the cost is somewhat higher for fire and rescue, but lower for ambulance service. This new billing, based on property values, is now standard throughout all the other towns that contract with Conway Village Fire District.

After several years of watching our neighbor's struggle with the issue of cell towers, it landed in our town. One tower is being erected along Route 16 with another proposal pending. Thanks to the effort of the Planning Board, a new ordinance will be presented to the Town this year.

As the struggle for new technological advances and the needs, wants and desires of the Town continue to mesh with progress, please continue to be aware, involved and heard with your thoughts and aspirations for the Town's future.

## 2001 WARRANT

To the inhabitants of the Town of Albany, County of Carroll, State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall at 1972 NH Route 16, in Albany, New Hampshire, on **Tuesday, March 13, 2001** at 10 o'clock in the forenoon to act upon the following subjects hereinafter set forth. Voting on Article 1-4 will be by official ballot and the polls shall be open for balloting at 10 o'clock in the forenoon or as soon thereafter as the Moderator calls the meeting to order and declares a quorum present and shall not close before 6 o'clock in the evening. The remaining articles of the warrant shall be acted upon at 7:30 o'clock in the evening or at the closing of the school meeting or the closing of the polls if the meeting shall vote to keep the polls open to a later hour.

**Article 1.** To elect all necessary officials.

**Article 2.** To see if the Town will vote to adopt Amendment # 1 as proposed by the Albany Planning Board to the Town Zoning Ordinance which amends the Albany Zoning Ordinance by adding a new subparagraph D under **III. Land Uses Permitted** as follows: The amendment adopts "Wireless Telecommunications Facilities" regulations which purpose and provisions are to allow the Town to regulate and condition the siting, performance, design and other regulations controlling the construction of wireless telecommunications facilities in the Town of Albany, while preserving the rural, scenic and environmental qualities of the Town as stated in the Town's Master Plan..

[Recommended by the Planning Board (5-0-0)]

**Article 3.** To see if the Town will vote to adopt Amendment # 2 as proposed by the Albany Planning Board to change the definition of Special Exception to read: A specific, permitted, use of land or buildings that is permitted when clearly defined criteria and conditions as set forth in the Ordinance are met. Special Exceptions may be granted by the Zoning Board of Adjustment in accordance with RSA 674:33, III.

[Recommended by the Planning Board (4-0-0)]

**Article 4.** To see if the Town will vote to adopt Amendment # 3 as proposed by the Albany Planning Board to add the definition of a Waiver to **II. DEFINITIONS**.

[Recommended by the Planning Board (4-0-0)]

**Article 5.** To see if the Town will vote to raise and appropriate the sum of **\$368,604.00** for the municipal operating budget for the ensuing year. (See pages 10-12 for the budget breakdown.)

[Recommended by the Selectmen (3-0-0)]

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Highway Reconstruction Capital Reserve Fund.

[Recommended by the Selectmen (3-0-0)]

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the purpose of resealing Town roads, with work to be done only if temperatures are 40 degrees and rising , and with all work to be completed by September 30, 2001.

[Recommended by the Selectmen (3-0-0) and the Road Agent]

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for the purpose of dredging the Chocorua River in the area of Drake Hill Road, to authorize the withdrawal of up to \$4,500.00 from the Highway Reconstruction Capital Reserve Fund for this purpose, and to name the Board of Selectmen as agents to expend Said sum to include engineered dredge and fill application plans.

[Recommended by the Selectmen (3-0-0) and the Road Agent]

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$32,500 for the purpose of improving the Old Colony Road from its intersection with Drake Hill Road to the Madison town line, a distance of approximately 2,810 feet, and to authorize the withdrawal of up to \$32,500.00 from the Highway Reconstruction Capital Reserve Fund for this purpose, and to name the Board of Selectmen as agents to expend.

[Recommended by the Selectmen (3-0-0) and the Road Agent]

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be added to the Revaluation Capital Reserve Fund.

[Recommended by the Selectmen (3-0-0)]

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$891.00 for the purpose of continuing the technical support, upgrades and maintenance for the BMSI Tax Program for 2001

[Recommended by the Selectmen (3-0-0)]

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$1,229.00 for the purpose of leasing the BMSI Tax Program for 2001.

[Recommended by the Selectmen (3-0-0)]

**Article 13.** To see if the Town will vote to raise and appropriate the sum of \$1,245.00 for the purpose of cabinets, shelving, and a swinging door with latching hardware in the Town Clerk/Tax Collector's office.

[Recommended by the Selectmen (3-0-0)]

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$1,000.00 for the purpose of purchasing a new copy machine for the Town Hall

[Recommended by the Selectmen (3-0-0)]

**Article 15.** To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the purpose of town hall maintenance including, but not limited to roof repairs, painting the building trim, regrading and re-sloping areas of the property

[Recommended by the Selectmen (3-0-0)]

**Article 16.** To see whether or not the Town will authorize the Board of Selectmen to negotiate and enter into a cable television franchise agreement on behalf of the Town on the terms and conditions that the Board of Selectmen determine to be advantageous to the Town as they shall determine acting in their sole discretion and further ratifying and confirming the findings of the Board of Selectmen relative as to the items considered at the public hearing previously had on November 8, 2000, a cable television franchise agreement which items are set forth in RSA 53-C 3a

[Recommended by the Selectmen (3-0-0)]

**Article 17.** To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of Taxes from March 2001 Town Meeting until March 2002 Town Meeting.  
[Recommended by the Selectmen (3-0-0)]

**Article 18.** To see if the Town will vote to authorize the Selectmen on behalf of the Town of Albany, New Hampshire, to accept gifts and/or Federal or State Aid applied for in the name of Albany, New Hampshire, and to receive and expend them in accordance with the purposes thereof.  
[Recommended by the Selectmen (3-0-0)]

**Article 19.** To see if the Town will vote to authorize the Selectmen to sell, at their discretion, at public auction or by sealed bid, any real estate in the Town to which the Town has title by Collector's Deeds; except when the property is being sold back to the former owner, in which case, a private sale may be utilized; any such real estate to be sold or conveyed on or before the next annual Town Meeting.

[Recommended by the Selectmen (3-0-0)]

**Article 20.** To act upon any other business that may legally come before this meeting.  
[Recommended by the Selectmen (3-0-0)]

Given under our hand and seal this 7th day of February, in the year of our Lord two thousand and one.

Cathy W. McKenzie  
Cathy W. McKenzie, Chairman

Robert Mathieu  
David S. Urey  
David S. Urey  
Selectmen, Town of Albany, New Hampshire

A True Copy Attest

Cathy W. McKenzie  
Cathy W. McKenzie, Chairman

Robert Mathieu  
David S. Urey  
David S. Urey  
Selectmen, Town of Albany, New Hampshire

**Town of Albany, NH**  
**2000 Town meeting Minutes**  
**March 14, 2000**

This year the meeting began at 7:45 p.m. Most of the townsppeople were here to listen to what was happening with the school situation. As in the past, Mr. Knox, the Moderator, voiced his concerns and stated the rules for the meeting.

**Article 1.** To elect all necessary officials:

Selectman 3 years	
Robert Mathieu	91 votes
Selectman 1 year	
David Urey	76 votes
Thomas Barbour	18 votes
Town Clerk/Tax Collector 3 years	
Sharon Keefe	89 votes
Road Agent 3 years	
Curtis Coleman	100 votes
Moderator 2 years	
Stephen Knox	103 votes
Cemetery Committee 3 years	
Ann Croto	57 votes
Auditor 1 year	
Ed McKenzie	22 votes
Treasurer 3 years	
Mary Leavitt	60 votes
Kathy Vizard	50 votes
Trustee of Trust Funds 3 years	
Ann Croto	6 votes
Trustee of Trust Funds 2 years	
Elaine Wales	4 votes
Supervisor of Checklist 3 years	
Lance Zack	13 votes

**Article 2.** To see if the Town will vote to raise and appropriate the sum of \$351,040.00 for the municipal operating budget for the ensuing year. This article passed with the following amendments: Deputy Clerk/Collector raised from \$2,000.00 to \$4,000.00; Social Security raised from \$1,450.00 to \$1,603.00; and supplies which were to be used for new office chairs raised from \$2,500.00 to \$2,800.00. This will increase the operating budget from \$351,040.00 to \$353,493.00. **The article was read, moved and seconded. Article passed as amended.**

**Article 3.** To see if the Town will vote to raise and appropriate the sum of \$25,000.00 to be added to the Highway Reconstruction Capital Reserve Fund.

**Article was read, moved and seconded. Article 3 passed as read.**

**Article 4.** To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the purpose of resealing roads, with all work to be completed by September 30, 2000 and temperatures being 40 degrees and rising.

**Article was read, moved and seconded. Article 4 passed as read.**

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be added to the Revaluation Capital Reserve Fund.

**Article was read, moved and seconded. Article 5 passed as read.**

**Article 6.** To see if the Town will vote raise and appropriate the sum of \$35,000.00 to rebuild approximately 1200 feet of Drake Hill Road in the area of the Hammond Cemetery and to authorize the withdrawal of \$35,000.00 from the Highway Reconstruction Capital Reserve Fund for this purpose.

**Article was read, moved and seconded. Article 6 passed as read.**

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for the purpose of dredging the Chocorua River in the area of Drake Hill Road and to authorize the withdrawal of \$4,500.00 from the Highway Reconstruction Capital Reserve Fund for this purpose. Said sum to include engineered dredge and fill application plans.

**Article was read, moved and seconded. Article 7 passed as read.**

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for the purpose of rebuilding the concrete curbing and installing new guardrails on the Swift River Brook Bridge located at the northerly end of Drake Hill Road.

**Article was read, moved and seconded. Article 8 passed as read.**

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$891.00 for the purpose of continuing the technical support, upgrade and maintenance for the BMSI Tax Program for 2000.

**Article was read, moved and seconded. Article 9 passed as read.**

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$1,637.00 for the purpose of leasing the BMSI Tax Program for 2000.

**Article was read, moved and seconded. Article 10 passed as read.**

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$4,000.00 for the purpose of employing North Country Council to assist in updating the Master Plan. Said sum of money to be paid in accordance with a payment schedule to be agreed upon between the Planning Board and North Country Council and with the approval of the Board of Selectmen.

**Article was read, moved and seconded. Article 11 passed as read.**

**Article 12.** To see if the Town will vote to authorize the Tax Collector to Collect taxes on a semi-annual basis; the first property tax bill to be calculated at half of the proceeding year's total property tax amount and to be billed on or about June 1<sup>st</sup> with a due date on or about July 1<sup>st</sup> and the remaining balance of the property tax bill to be billed in November with a due date 30 days after the second bill is sent.

**Article was read, moved and seconded. Article 12 was defeated after much discussion.**

**Article 13.** To see if the Town will vote to allow the Selectmen to borrow money in anticipation of taxes from March 2000 Town Meeting until March 2001 Town Meeting.

**Article was read, moved and seconded. Article 13 passed as read.**

**Article 14.** To see if the Town will vote to authorize the Selectmen on behalf of the Town of Albany, New Hampshire, to accept gifts and/or Federal or State Aid applied for in the name of Albany, New Hampshire and to receive and expend them in accordance with the purposes thereof.

**Article was read, moved and seconded. Article 14 passed as read.**

**Article 15.** To see if the Town will vote to authorize the Selectmen to sell, at their discretion, at public auction or by sealed bid, any real estate in the Town to which the Town has title by Collector's Deed; except when the property is being sold back to the former owner, in which case, a private sale may be utilized; any such real estate to be sold or conveyed on or before the next annual Town meeting.

**Article was read, moved and seconded. Article 15 passed as read.**

**Article 16.** To respectfully request the Town to change voting hours back from 8 a.m. to 7 p.m. to 11 a.m. to 7 p.m. for State elections.

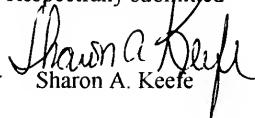
**Article was read, moved and seconded. Article 16 was defeated.**

**Article 17.** To act upon any other business that may legally come before this meeting.

Frank Wolfe made a motion to read a resolution and to be voted on before this meeting. The resolution read as follows: it has come to the attention of the Selectmen and the Planning Board that the US Forest Service could be asked by holding organizations to purchase a prime piece of land in Albany thus removing it from the tax rolls forever. There was much discussion on this resolution and it was amended to read: If the Albany Planning Board could send a letter to the US Forest Service requesting that they reject all requests to purchase land in the Town of Albany, now and in the future. It was voted on by a show of hands. Yes 28 and No 10.

There being no other business, the Moderator received a motion to adjourn the meeting and it was closed at 9:20 p.m.

Respectfully submitted

  
Sharon A. Keefe

<b>MUNICIPAL BUDGET 2001</b>		<b>APPROPRIATED</b>	<b>EXPENDED</b>	<b>PROPOSED</b>
		<b>2000</b>	<b>2000</b>	<b>2001</b>
4130 EXECUTIVE		\$ 6,400.00	\$ (6,400.00)	\$ 9,000.00
SELECTMEN		\$ 490.00	\$ (489.60)	\$ 689.00
SOCIAL SECURITY/MEDICARE		\$ 6,890.00	\$ (6,889.60)	\$ 9,689.00
<b>4150 FINANCIAL ADMINISTRATION</b>				
TOWN CLERK/TAX COLLECTOR		\$ 15,000.00	\$ (16,755.58)	\$ 19,000.00
MILEAGE REIMBURSEMENT		\$ 450.00	\$ (450.00)	\$ 113.00
DEPUTY CLERK/COLLECTOR		\$ 4,000.00	\$ (4,000.00)	\$ 4,000.00
AUDITOR		\$ 3,500.00	\$ (4,094.50)	\$ 6,000.00
TREASURER		\$ 1,200.00	\$ (1,200.00)	\$ 1,800.00
S/S,MED-TC/TC,DPTY,TREASURER		\$ 1,603.00	\$ (1,679.60)	\$ 1,898.00
		\$ 25,753.00	\$ (28,179.68)	\$ 32,811.00
<b>4140 ELECTION/REG/VITAL STATS</b>				
SUPERVISOR		\$ 1,200.00	\$ (1,200.00)	\$ 330.00
BALLOT CLERKS		\$ 320.00	\$ (320.00)	\$ 100.00
ADVERTISING/BALLOTS		\$ 400.00	\$ (336.00)	\$ 200.00
MODERATOR		\$ 200.00	\$ (200.00)	\$ 60.00
		\$ 2,120.00	\$ (2,056.00)	\$ 690.00
<b>4150 TOWN OFFICERS' EXP</b>				
ADMINISTRATIVE ASSISTANT		\$ 23,796.00	\$ (23,795.20)	\$ 25,000.00
S/S;MED		\$ 1,821.00	\$ (1,820.33)	\$ 1,913.00
VACATION REPLACEMENT		\$ 2,000.00	\$ (2,270.00)	\$ 2,500.00
S/S;MED		\$ 153.00	\$ (173.66)	\$ 192.00
RSA BOOKS		\$ 300.00	\$ (299.00)	\$ 300.00
SUPPLIES		\$ 2,800.00	\$ (2,198.54)	\$ 3,000.00
PUBLISH TOWN REPORT		\$ 1,100.00	\$ (1,022.00)	\$ 1,100.00
DEED TRANSFERS		\$ 400.00	\$ (158.00)	\$ 200.00
TELEPHONE		\$ 1,600.00	\$ (1,618.71)	\$ 1,600.00
BANK SERVICE CHARGES		\$ 100.00	\$ (54.00)	\$ 100.00
POSTAGE		\$ 2,500.00	\$ (1,984.62)	\$ 2,500.00
TRAVEL		\$ 500.00	\$ (437.28)	\$ 500.00
PRINTING/SMALL EQUIP./ADV		\$ 3,000.00	\$ (2,483.37)	\$ 3,000.00
SPECIAL TOWN MEETING		\$ 2,000.00	\$ -	\$ 2,000.00
		\$ 42,070.00	\$ (38,314.71)	\$ 43,905.00
<b>4195 CEMETERY MAINTENANCE</b>		\$ 1.00	\$ (1,817.00)	\$ 1.00
<b>4414 ANIMAL CONTROL</b>		\$ 1,500.00	\$ (858.59)	\$ 1,500.00
<b>4192 GOVERNMENT BUILDINGS</b>				
HEAT		\$ 2,000.00	\$ (1,514.33)	\$ 2,500.00
ELECTRICITY		\$ 1,600.00	\$ (1,414.95)	\$ 1,600.00
PROPANE		\$ 200.00	\$ (95.93)	\$ 200.00
CHAPEL LIGHTS		\$ 300.00	\$ (273.17)	\$ 300.00
REPAIRS		\$ 1,500.00	\$ (1,062.70)	\$ 2,000.00
CUSTODIAN		\$ 1,200.00	\$ (1,200.00)	\$ 1,200.00
S/S,MEDICARE		\$ 100.00	\$ (91.80)	\$ 100.00
STREET LIGHTS		\$ 500.00	\$ (475.71)	\$ 500.00
DRINKING WATER		\$ 200.00	\$ (151.00)	\$ 200.00
		\$ 7,600.00	\$ (6,279.59)	\$ 8,600.00

<b>SOCIAL SERVICES</b>					
RED CROSS	\$	408.00	\$ (408.00)	\$	428.00
CARROLL CTY MENTAL HEALTH	\$	850.00	\$ (850.00)	\$	-
FAMILY HEALTH CENTRE	\$	600.00	\$ (600.00)	\$	-
CHILDREN'S HEALTH	\$	3,135.00	\$ (3,135.00)	\$	-
WHT MTN COMMUNITY HEALTH CTR	\$	-	\$ -	\$	3,060.00
STARTING POINT (DOMESTIC VIOLENCE)	\$	200.00	\$ (200.00)	\$	200.00
VISITING NURSES	\$	579.00	\$ (579.00)	\$	579.00
CHILDREN UNLIMITED	\$	400.00	\$ (400.00)	\$	475.00
TRI-COUNTY CAP	\$	1,000.00	\$ (1,000.00)	\$	1,500.00
GIBSON CENTER	\$	1,837.00	\$ (1,837.00)	\$	1,837.00
	\$	<b>9,009.00</b>	<b>\$ (9,009.00)</b>	<b>\$</b>	<b>8,079.00</b>
<b>4152 REAPPRAISAL</b>	\$	<b>6,000.00</b>	<b>\$ (6,000.00)</b>	<b>\$</b>	<b>6,300.00</b>
<b>4191 PLANNING &amp; ZONING</b>					
ADVERTISING	\$	150.00	\$ (174.00)	\$	175.00 *
TECHNICAL ADVISOR	\$	350.00	\$ -	\$	300.00 *
SECRETARY SALARY	\$	-	\$ (250.00)	\$	300.00
MANUALS/RESOURCE MATERIAL	\$	100.00	\$ (323.21)	\$	100.00
OPERATING EXPENSES	\$	250.00	\$ (303.94)	\$	300.00
SEMINARS/LECTURES	\$	50.00	\$ (130.00)	\$	125.00
ZONING BOARD	\$	100.00	\$ (120.00)	\$	300.00 *
BOARD MEMBERS SALARIES	\$	-	\$ -	\$	3,600.00
S/S, MED	\$	-	\$ -	\$	276.00
	\$	<b>1,000.00</b>	<b>\$ (1,301.15)</b>	<b>\$</b>	<b>5,476.00</b>
<b>4153 LEGAL</b>	\$	<b>7,600.00</b>	<b>\$ (7,428.25)</b>	<b>\$</b>	<b>7,500.00</b>
<b>4197 REGIONAL ASSOCIATIONS</b>					
NORTH COUNTRY COUNCIL	\$	683.00	\$ (682.19)	\$	735.00
NH MUNICIPAL ASSOCIATION	\$	500.00	\$ (500.00)	\$	500.00
NH TOWN CLERKS' ASSN	\$	20.00	\$ (20.00)	\$	20.00
NH TAX COLLECTORS' ASSN	\$	20.00	\$ (20.00)	\$	20.00
NH ASSESSORS' ASSN	\$	20.00	\$ (20.00)	\$	20.00
NH CONSERVATION COMMISSIONS	\$	125.00	\$ (125.00)	\$	-
NH GOVT FINANCE OFFICERS' ASSN	\$	25.00	\$ (25.00)	\$	25.00
NH WELFARE ASSN	\$	30.00	\$ (30.00)	\$	30.00
EASTERN SLOPE AIRPORT	\$	200.00	\$ (200.00)	\$	200.00
MT. WASH. VALLEY ECONOMIC COUNCIL	\$	25.00	\$ (25.00)	\$	25.00
VALLEY VISION	\$	-	\$ -	\$	1,500.00 *
	\$	<b>1,648.00</b>	<b>\$ (1,647.19)</b>	<b>\$</b>	<b>3,075.00</b>
<b>CULTURE &amp; RECREATION</b>					
4550 LIBRARY	\$	2,500.00	\$ (2,100.00)	\$	2,500.00
4520 RECREATION	\$	7,164.00	\$ (7,164.00)	\$	7,728.00
4583 PATRIOTIC PURPOSES	\$	100.00	\$ -	\$	100.00
	\$	<b>9,764.00</b>	<b>\$ (9,264.00)</b>	<b>\$</b>	<b>10,328.00</b>
<b>PUBLIC SAFETY</b>					
4215 AMBULANCE/RESCUE/FIRE	\$	57,000.00	\$ (51,796.16)	\$	55,000.00
4220 FIRE CHIEF	\$	100.00	\$ (150.00)	\$	250.00
FIRE WARDENS	\$	2,000.00	\$ (429.30)	\$	2,000.00 *
HEALTH OFFICER	\$	750.00	\$ (288.75)	\$	750.00
SOCIAL SECURITY/MEDICARE	\$	43.00	\$ (15.11)	\$	45.00
	\$	<b>59,893.00</b>	<b>\$ (52,679.32)</b>	<b>\$</b>	<b>58,045.00</b>
<b>4290 EMERGENCY MANAGEMENT</b>	\$	<b>1.00</b>	<b>\$ -</b>	<b>\$</b>	<b>1.00</b>
<b>4199 CONTINGENCY</b>	\$	<b>5,000.00</b>	<b>\$ (3,021.43)</b>	<b>\$</b>	<b>5,000.00</b>

<b>HIGHWAYS &amp; STREETS</b>					
4110 MAINTENANCE	\$	90,000.00	\$	(89,408.84)	\$
4324 SOLID WASTE	\$	63,808.00	\$	(63,615.86)	\$
<b>WELFARE</b>					
4446 GENERAL ASSISTANCE	\$	57,000.00	\$	(2,000.71)	\$
ELDERLY ASSISTANCE	\$	51,000.00	\$	-	\$
	\$	58,000.00	\$	(2,000.71)	\$
4723 INTEREST ON TANS	\$	1,000.00	\$	-	\$
<b>4155 INSURANCE</b>					
WORKMEN'S COMP	\$	6657.00	\$	(637.00)	\$
GENERAL PROPERTY LIABILITY	\$	2,568.00	\$	(2,568.00)	\$
HEALTH INSURANCE	\$	1,731.00	\$	(1,730.16)	\$
	\$	4,936.00	\$	(4,935.16)	\$
<b>TOTAL APPROPRIATED</b>		\$353,493.00	\$	334,706.08	\$
Denotes partial funding by reimbursement					
Denotes total funding by reimbursement					
<b>#11 MASTER PLAN UPDATE</b>	(Reserved from App.)	\$4,000.00	\$	(1,333.00)	\$
<b>SPECIAL ARTICLES 2000</b>					
#3 REINSTRUCT ROADS	\$	25,000.00	\$	(25,000.00)	\$
#4 RE SEAL ROADS	\$	10,000.00	\$	(9,999.70)	\$
#5 REVAL CAP RES	\$	5,000.00	\$	(5,000.00)	\$
#6 RECONSTRUCT DRAKE HILL RO	\$	35,000.00	\$	(34,500.00)	\$
#7 PEGGIE CHOCORUA RIVER	\$	4,500.00	\$	-	\$
#8 SWIFT BROOK BRIDGE	\$	6,000.00	\$	(6,000.00)	\$
#9 TAN PROGRAM SUPPORT	\$	891.00	\$	(891.00)	\$
#10 TAN PROGRAM LEASE	\$	1,637.00	\$	(1,612.32)	\$
#11MASTER PLAN UPDATE	\$	4,000.00	\$	(1,333.00)	\$
<b>TOTAL</b>	<b>\$</b>	<b>92,028.00</b>	<b>\$</b>	<b>(84,336.02)</b>	<b>\$</b>
<b>SPECIAL ARTICLES 2001</b>					
REINSTRUCT ROADS	\$	25,000.00			
RESEAL ROADS	\$	10,000.00			
PEGGIE CHOCORUA RIVER	\$	4,500.00			
SWIFT BROWN ROAD	\$	32,500.00			
REVAL CAP RESERVE	\$	5,000.00			
TAN PROGRAM SUPPORT	\$	891.00			
TAN PROGRAM LEASE	\$	1,229.00			
TELECOM TO TAN OFFICE	\$	1,245.00			
TELECOM TO TAN OFFICE	\$	3,000.00			
TELECOM TO TAN OFFICE	\$	5,000.00			
<b>TOTAL APPROPRIATED</b>		<b>\$</b>	<b>86,365.00</b>		

**SUMMARY OF INVENTORY**  
**As of December 31, 2000**

**VALUE OF LAND ONLY**

Current Use Land	231,975
Residential Land	15,249,875
Commercial/Industrial Land	2,820,410
<b>TOTAL TAXABLE LAND</b>	<b>\$18,302,260</b>

**VALUE OF BUILDINGS**

Residential	20,027,800
Manufactured Housing	1,449,850
Commercial/Industrial	5,605,041
<b>TOTAL TAXABLE BUILDINGS</b>	<b>\$27,082,691</b>

PUBLIC UTILITIES \$ 679,975

**TOTAL VALUE BEFORE EXEMPTIONS** \$46,064,926

ELDERLY EXEMPTIONS 191,800

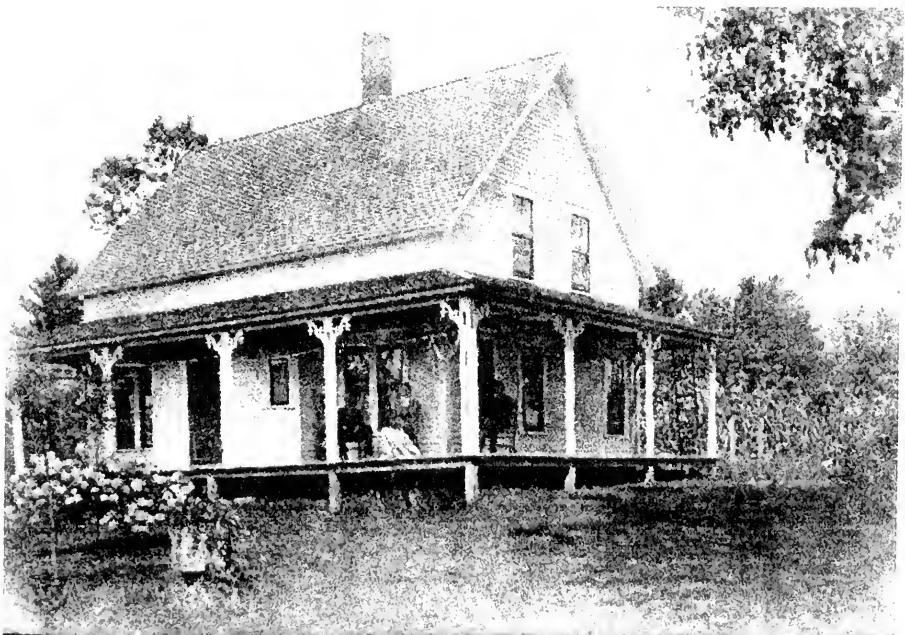
**NET TAXABLE VALUATION**

Local School tax	\$45,873,126
State School tax	\$45,265,351

Total Gross Tax \$1,038,959.00

Veterans' Credits - 2,900.00

**NET TAXES ASSESSED** \$1,037,159.00



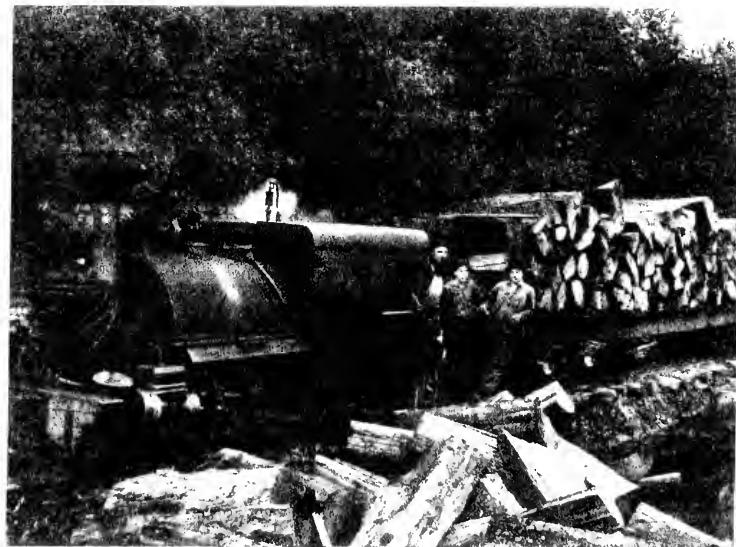
Piper Estate [Photo courtesy Albany Historical Society]

## TOWN OF ALBANY, N.H. 2000 TAX RATE

Municipal Tax Rate .....	\$ 3.43
Local School Tax Rate .....	12.28
State School Tax Rate .....	6.15
County Tax Rate.....	.87
Total Tax Rate.....	\$22.73
Conway Village Fire District Tax Rate .....	\$ 5.72

## YIELD TAX DEPOSIT ACCOUNT

Balance on hand January 1, 2000	<b>\$ 16,266.76</b>
Deposits made in 2000:	16,416.00
Total Funds Available:	<b>\$ 32,682.76</b>
(Funds held in General Fund)	
Yield Taxes paid from account:	<b>\$(10,114.00)</b>
Balance on hand December 31, 2000:	<b>\$ 22,568.76</b>



Logging in the Passaconaway Valley [Photo courtesy Frank Wolfe]

**TREASURER'S REPORT  
2000**

<b>Gen. Fund Chkng Acct. Balance January 1,2000:</b>	<b>\$465,134.69</b>
<b>Investment Acct. Balance January 1, 2000:</b>	<b>36,968.10</b>

**Revenues from Local Sources:**

From Tax Collector:

Taxes	914,994.28
Interest & penalties	18,825.52
Redemptions:	96,172.96
Yield taxes:	<u>21,352.08</u>

**Sub-total from Tax Collector:**

**1,051,344.84**

From Town Clerk:

Motor Vehicle Permits:	101,963.40
Dog Licenses:	364.00
Marriage Licenses:	180.00
Vital Statistics Fees:	128.00
Filing Fees:	47.50
UCC Filings/Searches	77.00
Town Clerk Decal Fees	1,134.00
Overpayment(motor vehicle)	<u>116.90</u>

**Sub-total From Town Clerk:**

**104,010.80**

From Other Local Sources:

Yield tax deposits:	16,416.00
Permits, Fees, & Licenses:	4,789.77
Interest and Dividends:	9,650.36
Court fines & Parking Tickets:	345.00
Reimbursements:	7,520.28
Sale Municipal Property(cemeteries)	815.00
Purchase Tax Liens:	62,648.23
Cemetery Trust Fund:	1,816.00
Highway Trust Fund:	<u>40,500.00</u>

**Sub-Total from Other Local Sources:** **144,875.64**

**Revenues from Outside Sources:**

From State of New Hampshire:

Highway Block Grant:	26,318.22
Shared Revenue:	18,936.97

From Forest Lands:

State Forest Reserve	<u>31,889.47</u>
----------------------	------------------

**Sub-total from State:** **77,144.66**

**Total Revenues from all sources:**

**1,879,478.73**

Less Selectmen's Orders:

(1,251,141.10)

Less Bank of N.H. Investment Acct 12/31/00:

( 39,401.87)

**CHECKING ACCOUNT DECEMBER 31, 2000:**

**588,935.76**

**BANK OF NH G.F. INVESTMENT ACCT 12/31/00:**

**39,401.87**

**TOTAL CASH ON HAND 12/31/00:**

**\$628,337.63**

**TOWN CLERK'S  
REPORT  
2000**

	Number	Amount
Motor Vehicle Permits	1296	\$101,963.40
Marriage Licenses	4	\$180.00
Dog Licenses	51	\$364.00
Vital Statistics	4	\$128.00
Filing Fees	16	\$47.50
UCC Filings/Searches	5	\$77.00
Town Clerk Decal Fees	444	\$1,134.00
Overpayments	3	\$116.90
<b>Totals:</b>	<b>1823</b>	<b>\$104,010.80</b>

**TAX COLLECTOR'S REPORT**  
**ALBANY, NEW HAMPSHIRE**

	2000	1999	1998	PRIOR
<b>UNCOLLECTED TAXES 1/1/2000</b>				
Property Taxes	\$ 125,643.51		\$ 623.00	
Yield Taxes		\$ 2,040.77		\$ 17,039.52
 Excavation Activity Taxes	 \$ 504.00	 \$ 598.00		
Land Use Change Taxes				
<b>TAXES COMMITTED 2000</b>				
Property Taxes	\$ 1,035,869.00			
Yield Taxes	\$ 21,959.22			
Activity Tax				
Land Use Change Taxes				
Excavation Activity Taxes	\$ 432.86			
<b>OVERPAYMENTS</b>				
Property Taxes	\$ 21.00			
Land Use Change Taxes	\$ -			
Prepayment				
<b>INTEREST ON DELINQUENT TAXES</b>	\$ 82.99	\$ 7,863.13	\$ 210.09	
<b>TOTAL DEBITS</b>	<b>\$ 1,058,344.07</b>	<b>\$ 134,031.64</b>	<b>\$ 2,848.86</b>	<b>\$ 17,662.52</b>
 <b>REMITTED TO TREASURER DURING FISCAL YEAR</b>				
Property Taxes	\$ 846,643.69	\$ 124,164.12		
Yield Taxes	\$ 20,767.70		\$ 584.38	
Activity Tax	\$ 324.86	\$ -		
Interest	\$ 82.99	\$ 7,863.13	\$ 210.09	
Overpayments		\$ 21.00		
Prepayments				
<b>ABATEMENTS MADE:</b>				
Property Taxes	\$ 220.00	\$ 1,479.39		\$ 623.00
Yield Taxes				
Curr. Levy Deeded				
<b>UNCOLLECTED TAXES</b>				
<b>END OF YEAR</b>				
Property Taxes	\$ 189,005.31	\$ -		
Yield Taxes	\$ 1,191.52		\$ 1,456.39	\$ 17,039.52
Activity Taxes	\$ 108.00	\$ 504.00	\$ 598.00	
<b>TOTAL CREDITS</b>	<b>\$ 1,058,344.07</b>	<b>\$ 134,031.64</b>	<b>\$ 2,848.86</b>	<b>\$ 17,662.52</b>

**SUMMARY OF TAX SALES ACCOUNTS**  
**ALBANY, NEW HAMPSHIRE**

	<b>1999</b>	<b>1998</b>	<b>1997</b>	<b>PRIOR YEARS</b>
<b>UNREDEEMED TAXES 1/1/2000</b>	\$ 70,952.28	\$ 41,876.82	\$	11,054.14

Executed Tax Lien	\$ 62,648.23
Interest & Costs After Lien	\$ 1,292.46
	\$ 8,081.82
	\$ 6,922.60
	\$ 1,198.67
<b>TOTALS:</b>	<b>\$ 63,940.69</b>
	<b>\$ 79,034.10</b>
	<b>\$ 48,799.42</b>
	<b>\$ 12,252.81</b>

**REMITTED TO TREASURER**

Redemptions	\$ 20,295.13	\$ 36,750.80	\$ 36,359.33	\$	2,360.74
Interest & Costs After Lien	\$ 1,292.46	\$ 8,081.82	\$ 6,022.60	\$	1,198.67
Overpayments					

Abatements	\$ 1,658.69			\$	595.98
Deeded to Town					
Elderly Liens					
Welfare Liens					
Unredeemed Taxes 12/31/00	\$ 42,353.10	\$ 32,542.79	\$ 5,517.49	\$	8,097.42
<b>TOTALS:</b>	<b>\$ 63,940.69</b>	<b>\$ 79,034.10</b>	<b>\$ 47,899.42</b>	<b>\$</b>	<b>12,252.81</b>

# Vachon, Clukay & Co., PC

*Certified Public Accountants*

45 Market Street  
Manchester, New Hampshire 03101  
(603) 622-7070  
FAX: 622-1452

## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS**

To the Board of Selectmen  
Town of Albany, New Hampshire

We have audited the general purpose financial statements of the Town of Albany, New Hampshire as of and for the year ended December 31, 1999, and have issued our report thereon dated January 25, 2000.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Town of Albany, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Town of Albany, New Hampshire for the year ended December 31, 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to

significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Town of Albany, New Hampshire's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

### **TAX COLLECTOR'S RECORDS**

#### Observation

The tax collector's report that was presented for the audit was not an accurate reflection of the activity that occurred during the year. The report was not reconciled to supporting documentation such as approved abatements, elderly and welfare liens, uncollected lists, the executed tax lien, tax deeds, and remittances to the Treasurer. We noted that the previous levies were entered into the computer system during 1999; however, the incorrect beginning balances were entered.

#### Implication

Internal controls are weakened as there is no system of reconciliation in place. State laws and regulations provide strong internal controls over the tax collection function. Compliance with these controls is demonstrated by the reporting function. Failure to reconcile the underlying data for reporting purposes greatly increases the risk that errors or irregularities may occur and not be detected.

#### Recommendation

We recommend that the correct uncollected and unredeemed balances for all tax years be entered into the computer system and be maintained throughout the year. This will help reduce discrepancies in balances and will reduce additional time spent during the audit trying to reconcile these older accounts. This will also help insure that accurate financial reports will be completed at year end.

### **MOTOR VEHICLE REGISTRATIONS**

#### Observation

As part of our audit, we selected a sample of motor vehicle registrations that were issued during the year. Audit procedures on motor vehicle registrations include verifying that the permit was properly calculated. Of the sample selected, we noted that approximately 50% were improperly calculated.

#### Implication

The controls over cash collections are weakened.

#### Recommendation

We understand that the Town receives pre-printed forms from the State of New Hampshire for a majority of the motor vehicle registrations that are issued during the year. However, we recommend that the Town Clerk review these pre-printed registrations for accuracy. We also recommend that the permits issued for newly purchased vehicles be double checked for accuracy. This accuracy check should include the calculation of the permit, but also the verification that the proper number of months and the

proper millage rate are charged. This will insure that the Town collects the proper amount for each registration issued.

\*\*\*\*\*

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management and the Board of Selectmen. However, this report is a matter of public record, and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Wilson, Kelley & Co., PC". The signature is fluid and cursive, with "Wilson" on the top line, "Kelley" on the middle line, and "& Co., PC" on the bottom line.

January 25, 2000

# **Vachon, Clukay & Co., PC**

*Certified Public Accountants*

45 Market Street  
Manchester, New Hampshire 03101  
(603) 622-7070  
FAX: 622-1452

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Selectmen  
Town of Albany, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Albany, New Hampshire as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Town officials. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Town officials, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1, the general purpose financial statements referred to above do not include the financial statements of the General Fixed Asset Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except for the effect on the general purpose financial statements of the omission described in the third paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Albany, New Hampshire as of December 31, 1999 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statement and supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Albany, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



January 25, 2000

## EXHIBIT A

## TOWN OF ALBANY, NEW HAMPSHIRE

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1999

	Governmental Fund Type <u>General</u>	Fiduciary Fund Types <u>Trust &amp; Agency</u>	Account Group <u>General Long- Term Debt</u>	Totals (Memorandum Only)	
				1999	1998
<b>ASSETS</b>					
Cash	\$ 502,203			\$ 502,203	\$ 388,095
Investments		\$ 201,741		201,741	160,437
Taxes receivable	237,602			237,602	287,587
Amount to be provided for retirement of general long-term obligations			\$ 2,316	2,316	3,748
<b>Total Assets</b>	<b>\$ 739,805</b>	<b>\$ 201,741</b>	<b>\$ 2,316</b>	<b>\$ 943,862</b>	<b>\$ 839,867</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Abilities:					
Accounts payable				\$ -	\$ 6,115
Deposits	\$ 16,267			16,267	28,461
Due to other governments	443,282	\$ 55,703		498,985	502,442
Deferred revenue				-	7,445
Capital lease obligation payable			\$ 2,316	2,316	3,748
<b>Total Liabilities</b>	<b>459,549</b>	<b>55,703</b>	<b>2,316</b>	<b>517,568</b>	<b>548,211</b>
Fund Balances:					
Unreserved:					
Designated	2,100	146,038		148,138	112,216
Undesignated	278,156			278,156	179,440
<b>Total Fund Balances</b>	<b>280,256</b>	<b>146,038</b>	<b>-</b>	<b>426,294</b>	<b>291,656</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 739,805</b>	<b>\$ 201,741</b>	<b>\$ 2,316</b>	<b>\$ 943,862</b>	<b>\$ 839,867</b>

*See notes to financial statements*

## EXHIBIT B

## TOWN OF ALBANY, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Similar Fiduciary Fund Types

December 31, 1999

	Governmental Fund Type	Fiduciary Fund Types	Totals (Memorandum Only)	
	General	Expendable Trust Funds	1999	1998
<b>Revenues:</b>				
Taxes	\$ 269,584		\$ 269,584	\$141,975
Licenses and permits	100,279		100,279	90,586
Intergovernmental revenues	57,862		57,862	102,529
Miscellaneous revenues	26,501	\$ 5,476	31,977	44,763
<b>Total Revenues</b>	<b>454,226</b>	<b>5,476</b>	<b>459,702</b>	<b>379,853</b>
<b>Expenditures:</b>				
Current:				
General government	99,382		99,382	114,275
Public safety	41,067		41,067	65,260
Highways and streets	90,467		90,467	103,857
Health and welfare	12,377		12,377	13,002
Sanitation	59,628		59,628	83,255
Culture and recreation	8,428		8,428	8,063
Debt service	270		270	
Capital outlay	13,445		13,445	23,208
<b>Total Expenditures</b>	<b>325,064</b>	<b>-</b>	<b>325,064</b>	<b>410,920</b>
Excess of Revenues Over (Under) Expenditures	129,162	5,476	134,638	(31,067)
<b>Other Financing Sources (Uses):</b>				
Operating transfers in	1,654	30,000	31,654	32,858
Operating transfers out	(30,000)	(1,654)	(31,654)	(32,858)
<b>Total Other Financing Sources (Uses)</b>	<b>(28,346)</b>	<b>28,346</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>				
Fund Balances - January 1	100,816	33,822	134,638	(31,067)
	179,440	112,216	291,656	322,723
Fund Balances - December 31	\$ 280,256	\$ 146,038	\$ 426,294	\$ 291,656

See notes to financial statements

## EXHIBIT C

**TOWN OF ALBANY, NEW HAMPSHIRE**

## Statement of Revenues, Expenditures and Changes in Fund Balances

## Budget and Actual - General Fund

December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes	\$ 220,551	\$ 269,584	\$ 49,033
Licenses and permits	89,613	100,279	10,666
Intergovernmental revenues	45,867	57,862	11,995
Miscellaneous revenues	21,155	26,501	5,346
<b>Total Revenues</b>	<b><u>377,186</u></b>	<b><u>454,226</u></b>	<b><u>77,040</u></b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	119,076	99,382	19,694
Public safety	49,444	41,067	8,377
Highways and streets	90,510	90,467	43
Health and welfare	19,047	12,377	6,670
Sanitation	59,929	59,628	301
Culture and recreation	9,068	8,428	640
Debt service	2,500	270	2,230
Capital outlay	53,379	13,445	39,934
<b>Total Expenditures</b>	<b><u>402,953</u></b>	<b><u>325,064</u></b>	<b><u>77,889</u></b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b><u>(25,767)</u></b>	<b><u>129,162</u></b>	<b><u>154,929</u></b>
<b>Other Financing Sources (Uses):</b>			
Operating transfers in	40,879	1,654	(39,225)
Operating transfers out	(30,000)	(30,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>10,879</u></b>	<b><u>(28,346)</u></b>	<b><u>(39,225)</u></b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>			
<b>Fund Balance - January 1</b>	<b><u>(14,888)</u></b>	<b><u>100,816</u></b>	<b><u>115,704</u></b>
<b>Fund Balance - December 31</b>	<b><u>\$ 164,552</u></b>	<b><u>\$ 280,256</u></b>	<b><u>\$ 115,704</u></b>

*See notes to financial statements*

**TOWN OF ALBANY, NEW HAMPSHIRE**  
**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**  
December 31, 1999

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Town of Albany, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

***Financial Reporting Entity***

The Town of Albany, New Hampshire (the "Town") operates under the Town Meeting form of government and performs local governmental functions authorized by State Law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups and the results of operation of the various fund types.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

***Fund Accounting***

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position or results of operations of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

***Governmental Funds***

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

*General Fund* - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

***Fiduciary Funds***

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

## **TOWN OF ALBANY, NEW HAMPSHIRE**

### **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1999

*Trust Funds* - Expendable trust funds (Capital Reserve Funds and Cemetery Funds) are accounted for in essentially the same manner as governmental fund types.

*Agency Funds* - Under State law the Town Trustees of Trust Funds hold the capital reserve funds of the Albany School District, an independent governmental unit located within its boundaries. These funds are accounted for as agency funds.

#### Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

*General Fixed Assets* - The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

*General Long-Term Debt* - The Town records its outstanding long-term obligations in the General Long-Term Debt Account Group.

#### *Basis of Accounting*

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

# **TOWN OF ALBANY, NEW HAMPSHIRE**

## **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1999

### ***Budgetary Data***

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles in that the focus is on the entire governmental unit rather than on the basis of fund types. The budget presented for reporting purposes is as follows:

Total March 9, 1999 Annual Town Meeting	\$435,053
Timing Differences:	
Continued Appropriations, December 31, 1999	(2,100)
	<u><u>\$432,953</u></u>

### ***Assets, Liabilities and Fund Equity***

Investments - Investments are stated at their fair value.

Taxes Receivable - Taxes levied during 1999 and prior and uncollected at December 31, 1999 are recorded as receivables, net of an allowance for uncollectible taxes of \$38,800.

Due to Other Governments - At December 31, 1999, the balance of the property tax appropriation due to the Albany School District was \$443,282.

### ***Revenues, Expenditures and Expenses***

Property Taxes - Taxes were levied on the assessed value of all taxable real property as of the prior April 1<sup>st</sup> (\$44,737,169 as of April 1, 1999) and were due December 15, 1999. Taxes paid after the due dates accrue interest at 12% per annum.

The Town collects taxes for the Albany School District, Carroll County, and the Village District, all independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$583,282, \$36,280, and \$704 for the Albany School District, Carroll County, and the Village District, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following year after taxes are due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the Town.

The net 1999 receivables collected prior to March 1, 2000 and expected to be collected in the future have been recognized as tax revenue, which is not in accordance with generally accepted accounting principles. Town officials have decided that compliance with generally accepted accounting principles (GASB Interpretation 3), would make these financial statements misleading by creating an

## **TOWN OF ALBANY, NEW HAMPSHIRE**

### **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1999

understatement of undesignated General Fund balance at December 31, 1999 due to the limited sixty day revenue recognition period after year end. This understatement might give the user of these financial statements a misleading impression about the Town's ability to meet its current or future obligations. Under existing State law, the Town will either receive full payment or acquire legal ownership of property in lieu of payment in 2002. Prior history indicates that a substantial portion of overdue taxes are paid before this date.

*Compensated Absences* – Employees earn sick leave and vacation time based upon length of service. No payment for unused sick leave is made upon termination. No provision has been made in these financial statements for accrued/unused vacation as amounts are not material.

### **NOTE 2--RISK MANAGEMENT**

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1999, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA-PLIT) and the New Hampshire Worker's Compensation Fund. The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as "Risk Pools" in accordance with generally accepted accounting principles.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Generally accepted accounting principles require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 1999.

#### *New Hampshire Municipal Association Property-Liability Insurance Trust, Inc.*

The NHMA-PLIT is a Trust organized to provide certain property and liability insurance coverages to member towns, cities, and other qualified political subdivisions of New Hampshire.

As a member of the NHMA-PLIT, the Town of Albany shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The program includes a Self Insured Retention from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

#### *New Hampshire Worker's Compensation Fund*

The Compensation Fund was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers'

## **TOWN OF ALBANY, NEW HAMPSHIRE**

### **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)**

December 31, 1999

compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

#### **NOTE 3--CASH AND INVESTMENTS**

The Town's investment policy requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to savings accounts and certificates of deposit in accordance with New Hampshire State Law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP). Investments for trust funds are at the discretion of the Town Trustees of Trust Funds. At year end the carrying value of the Town's cash deposits was \$502,203 and the bank balance was \$514,625. Of the bank balance \$136,968 was covered by federal depository insurance or collateralized and \$377,657 was uninsured and uncollateralized. Investments, with a book value of \$201,741, consist solely of deposits with the New Hampshire Public Deposit Investment Pool and are not classified for custodial credit risk as they are not investment securities.

#### **NOTE 4—CAPITAL LEASE OBLIGATIONS**

##### *Changes in Capital Lease Obligations*

The changes in capital lease obligations for the year ended December 31, 1999 were as follows:

Balance December 31, 1998	\$ 3,748
Obligations retired	(1,432)
Balance December 31, 1999	<u><u>\$ 2,316</u></u>

The financial statements as of December 31, 1998 did not include capital lease obligations in the General Long-Term Debt Account Group. The above balances as of December 31, 1998 have been adjusted to properly reflect this long-term obligation.

##### *Capital Lease Obligations*

The capital lease obligation represents a lease agreement entered into for the financing of software acquisitions. This contract is subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following is the individual capital lease at December 31, 1999:

Software, due in monthly installments of \$135, including interest at 6.0%, through June, 2001	<u><u>\$ 2,316</u></u>
---	------------------------

##### *Summary of Debt Service Requirements to Maturity*

The annual requirements to amortize the capital lease outstanding as of December 31, 1999 are as follows:

# TOWN OF ALBANY, NEW HAMPSHIRE

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)

December 31, 1999

Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 1,521	\$ 98	\$ 1,619
2001	795	14	809
	<u>\$2,316</u>	<u>\$ 112</u>	<u>\$2,428</u>

### NOTE 5--DESIGNATED FUND BALANCE

#### *General Fund*

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

E-911 road signs	\$ <u>2,100</u>
------------------	-----------------

#### *Expendable Trust Funds*

Expendable Trust Funds at December 31, 1999 are:

Capital Reserve Funds:	
Highway reconstruction	\$ 88,959
Chapel restoration	110
Revaluation	21,581
Total Capital Reserve Funds	<u>110,650</u>
Cemetery Trust Fund	35,388
Total Expendable Trust Funds	<u>\$146,038</u>

### NOTE 6—RELATED PARTY TRANSACTIONS

During 1999, the Town purchased materials and services by a company owned by an immediate family member of the road agent, whose current term expires March, 2000. Total expenditures for the year ended December 31, 1999 were \$83,092.

### NOTE 7—LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of operations. In the opinion of legal counsel and management, the ultimate disposition of the matters will not have a material effect of the Town's financial position.

## Schedule 1

**TOWN OF ALBANY, NEW HAMPSHIRE**

Combining Balance Sheet - All Trust and Agency Funds

December 31, 1999

	Expendable Trust Funds			Combining Total
	Capital Reserve Funds	Cemetery Trust Fund	School Agency Fund	

## ASSETS

Investments	\$ 110,650	\$ 35,388	\$ 55,703	\$ 201,741
Total Assets	<u>\$ 110,650</u>	<u>\$ 35,388</u>	<u>\$ 55,703</u>	<u>\$ 201,741</u>

## LIABILITIES AND FUND BALANCES

## Liabilities:

Due to other governments		\$ 55,703	\$ 55,703
Total Liabilities	<u>\$ -</u>	<u>\$ 55,703</u>	<u>\$ 55,703</u>

## Fund Balances:

## Unreserved:

Designated	110,650	35,388		146,038
Total Fund Balances	<u>110,650</u>	<u>35,388</u>	<u>-</u>	<u>146,038</u>
Total Liabilities and Fund Balances	<u>\$ 110,650</u>	<u>\$ 35,388</u>	<u>\$ 55,703</u>	<u>\$ 201,741</u>

## Schedule 2

**TOWN OF ALBANY, NEW HAMPSHIRE**

## Schedule of Revenues and Other Financing Sources

## Budget and Actual - General Fund

For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Taxes:</b>			
Property taxes	\$ 149,424	\$ 167,325	\$ 17,901
Land use change taxes	2,490	2,490	-
Yield taxes	15,000	34,984	19,984
Payments in lieu of taxes	26,915	27,727	812
Excavation tax	425	876	451
Excavation activity tax	874	1,944	1,070
Interest and penalties	25,423	34,238	8,815
<b>Total Taxes</b>	<b>220,551</b>	<b>269,584</b>	<b>49,033</b>
<b>Licenses and Permits:</b>			
Motor vehicle permit fees	80,000	94,037	14,037
Building permits	1,900	2,341	441
Business licenses and permits	2,562	2,562	-
Other licenses, permits, and fees	5,151	1,339	(3,812)
<b>Total Licenses and Permits</b>	<b>89,613</b>	<b>100,279</b>	<b>10,666</b>
<b>Intergovernmental Revenues:</b>			
State shared revenues	5,049	5,044	(5)
Meals and rooms tax distribution	10,995	10,995	-
Highway block grant	24,547	24,547	-
Emergency management	1,392	1,392	-
Forest land reimbursement	3,884	3,884	-
Other state grants		12,000	12,000
<b>Total Intergovernmental Revenues</b>	<b>45,867</b>	<b>57,862</b>	<b>11,995</b>
<b>Miscellaneous Revenues:</b>			
Interest on deposits	10,000	11,227	1,227
Rent of Town property		425	425
Fines and forfeits		1,243	1,243
Insurance dividends and reimbursements		1,721	1,721
Contributions and donations		75	75
Other	11,155	11,810	655
<b>Total Miscellaneous Revenues</b>	<b>21,155</b>	<b>26,501</b>	<b>5,346</b>
<b>Total Revenues</b>	<b>377,186</b>	<b>454,226</b>	<b>77,040</b>
<b>Other Financing Sources:</b>			
Transfer from Capital Reserve Funds	39,500		(39,500)
Transfer from Cemetery Trust Fund	1,379	1,654	275
<b>Total Other Financing Sources</b>	<b>40,879</b>	<b>1,654</b>	<b>(39,225)</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 418,065</b>	<b>\$ 455,880</b>	<b>\$ 37,815</b>

## Schedule 3

**TOWN OF ALBANY, NEW HAMPSHIRE**

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual - General Fund

For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
Current:			
General Government:			
Executive	\$ 32,355	\$ 25,671	\$ 6,684
Financial administration	40,131	37,182	2,949
Elections and registration	530	626	(96)
Cemeteries	1	1,655	(1,654)
General government buildings	7,100	6,492	608
Planning and zoning	1,000	192	808
Legal expenses	20,000	15,065	4,935
Insurance	5,900	4,966	934
Advertising and regional associations	1,759	1,764	(5)
Reappraisal of property	5,300	5,300	-
Contingency	5,000	469	4,531
<b>Total General Government</b>	<b><u>119,076</u></b>	<b><u>99,382</u></b>	<b><u>19,694</u></b>
Public Safety:			
Ambulance, fire, rescue	47,300	40,775	6,525
Emergency management	1		1
Fire department	2,143	292	1,851
<b>Total Public Safety</b>	<b><u>49,444</u></b>	<b><u>41,067</u></b>	<b><u>8,377</u></b>
Highways and Streets:			
Town maintenance	90,000	90,023	(23)
Street lighting	510	444	66
<b>Total Highways and Streets</b>	<b><u>90,510</u></b>	<b><u>90,467</u></b>	<b><u>43</u></b>
Health and Welfare:			
Health officer	750	564	186
Animal control	1,500	937	563
Social services	8,797	8,797	-
General assistance	8,000	2,079	5,921
<b>Total Health and Welfare</b>	<b><u>19,047</u></b>	<b><u>12,377</u></b>	<b><u>6,670</u></b>
Sanitation:			
Solid waste disposal	59,929	59,628	301
<b>Total Sanitation</b>	<b><u>59,929</u></b>	<b><u>59,628</u></b>	<b><u>301</u></b>

## Schedule 3

**TOWN OF ALBANY, NEW HAMPSHIRE**

## Schedule of Expenditures and Other Financing Uses

## Budget and Actual - General Fund (Continued)

For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>			
Culture and Recreation:			
Library	2,500	1,960	540
Parks and recreation	6,468	6,468	-
Patriotic purposes	100		100
Total Culture and Recreation	<u>9,068</u>	<u>8,428</u>	<u>640</u>
Debt Service:			
Interest on tax anticipation notes	<u>2,500</u>	<u>270</u>	<u>2,230</u>
Total Debt Service	<u>2,500</u>	<u>270</u>	<u>2,230</u>
Capital Outlay:			
Reseal roads	10,000	10,000	-
Tax program support	742	742	-
Tax program lease	1,637	1,618	19
Storage area	1,500	1,085	415
Chocorua River dredging	4,500		4,500
Drake Hill Road reconstruction	<u>35,000</u>		<u>35,000</u>
Total Capital Outlay	<u>53,379</u>	<u>13,445</u>	<u>39,934</u>
Total Expenditures	<u>402,953</u>	<u>325,064</u>	<u>77,889</u>
Other Financing Uses:			
Transfer to Capital Reserve Funds	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Other Financing Uses	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u><u>\$ 432,953</u></u>	<u><u>\$ 355,064</u></u>	<u><u>\$ 77,889</u></u>

**TOWN OF ALBANY, N.H.**  
**COMPARATIVE BALANCE SHEET**

as of December 31, 2000

<b>ASSETS</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>
Cash	\$ 217,047.11	\$ 352,705.15	\$ 465,234.69	\$ 589,035.76
Taxes Receivable	\$ 180,668.00	\$ 186,097.00	\$ 146,536.80	\$ 210,525.74
Tax Liens Receivable	\$ 93,778.00	\$ 101,490.00	\$ 123,076.36	\$ 88,510.80
Trustees Accounts	\$ 121,648.71	\$ 160,435.85	\$ 201,741.14	\$ 169,275.99
Investment Account	\$ 386,340.29	\$ 35,389.97	\$ 36,968.10	\$ 39,401.87
Accounts Receivable	\$ -	\$ -	\$ 6,788.77	\$ 6,788.77
• Reserved for U/C Est. Taxes	\$ -	\$ -	\$ (38,800.00)	\$ (40,000.00)
<b>TOTAL ASSETS</b>	<b>\$ 999,482.11</b>	<b>\$ 836,117.97</b>	<b>\$ 941,545.86</b>	<b>\$ 1,063,538.93</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 9,492.32	\$ 6,115.43	\$ -	\$ -
Due to School District	\$ 594,085.00	\$ 454,221.00	\$ 443,282.00	\$ 571,643.00
Due to Other Funds	\$ -	\$ -	\$ -	\$ 6,000.00
Yield Tax Deposits	\$ 32,200.43	\$ 28,460.69	\$ 16,266.76	\$ 22,568.76
Reserved from Approp.	\$ 5,510.65	\$ -	\$ 2,100.00	\$ 2,667.00
Unreserved Fund Bal.	\$ 236,545.00	\$ 179,440.00	\$ 278,155.96	\$ 291,384.18
Deferred Revenue	\$ -	\$ 7,445.00	\$ -	\$ -
Trustees Accounts				
Revaluation	\$ 10,254.91	\$ 15,807.91	\$ 21,581.30	\$ 28,029.49
Cemeteries	\$ 36,306.84	\$ 35,335.65	\$ 35,388.42	\$ 36,532.33
Special Ed.	\$ 40,982.15	\$ 48,220.51	\$ 55,702.70	\$ 25,429.87
Road Reconstruction	\$ 34,102.07	\$ 60,966.11	\$ 88,958.80	\$ 79,167.08
Chapel	\$ 2.74	\$ 105.67	\$ 109.92	\$ 117.22
<b>TOTAL LIABILITIES</b>	<b>\$ 999,482.11</b>	<b>\$ 836,117.97</b>	<b>\$ 941,545.86</b>	<b>\$ 1,063,538.93</b>

\* Estimated uncollectible property taxes

# TRUSTEES OF TRUST FUNDS REPORT

## 2000

CAPITAL RESERVE	Balance 12/31/99	Deposits	Withdrawals	Interest	Balance 12/31/00
Special Education	\$ 55,702.70	\$ 18,000.00	\$ (50,000.00)	\$ 1,727.17	\$ 25,429.87
Highway Reconstruction	\$ 88,958.80	\$ 25,000.00	\$ (40,500.00)	\$ 5,708.28	\$ 79,167.08
Cemetery Fund	\$ 35,388.42	\$ 815.00	\$ (1,816.00)	\$ 2,144.91	\$ 36,532.33
Chapel Fund	\$ 109.92	\$ -	\$ -	\$ 7.30	\$ 117.22
Revaluation	\$ 21,581.30	\$ 5,000.00	\$ -	\$ 1,448.19	\$ 28,029.49
<b>Totals:</b>	<b>\$ 201,741.14</b>	<b>\$ 48,815.00</b>	<b>\$ (92,316.00)</b>	<b>\$ 11,035.85</b>	<b>\$ 169,275.99</b>

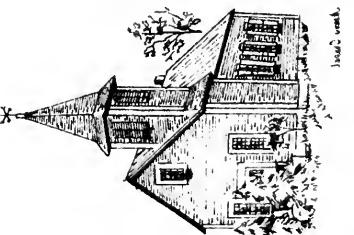
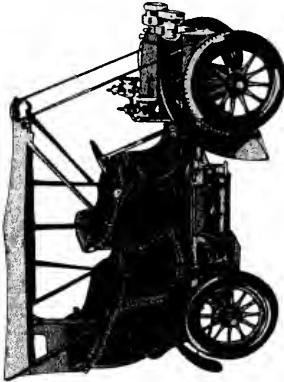
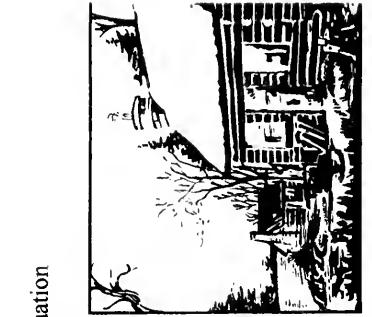
### Chapel Fund

### Special Education

### Cemetery Maintenance

### Highway Reconstruction

### Revaluation

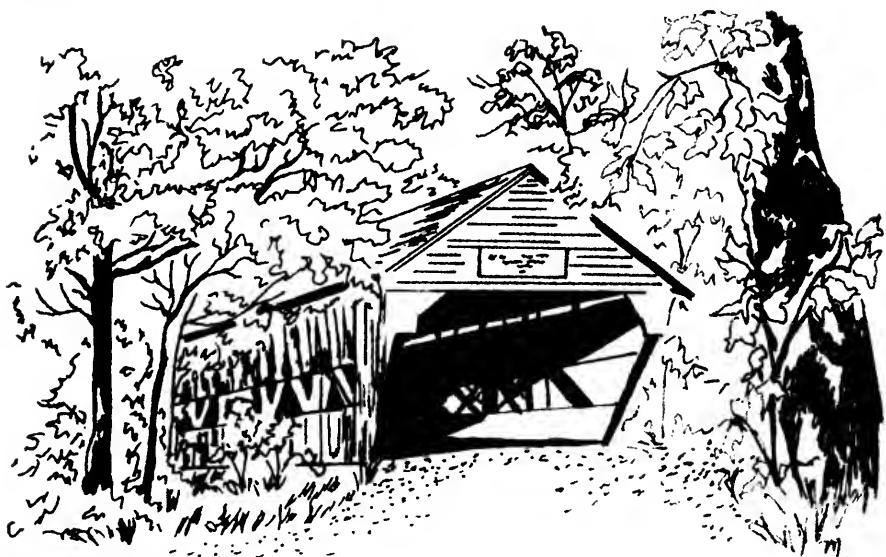


## SUMMARY OF PAYMENTS 2000

Total Checks Written	\$ 1,251,171.10
Transfer to General Fund Investment Account	\$ 400,000.00
<b>Total Expenditures:</b>	<b>\$ 1,651,171.10</b>
<b>Less Non-municipal Budget Expenditures:</b>	
Albany School District	\$ (713,282.00)
Carroll County Taxes	\$ (40,396.00)
Payments to Town of Albany	\$ (72,762.23)
Conway Village Fire District Taxes	\$ (1,100.00)
<b>Sub-total:</b>	<b>\$ 823,630.87</b>
Transfer out of General Fund to Investment	\$ (400,000.00)
<b>Sub-total:</b>	<b>\$ 423,630.87</b>
<b>Less Special Articles:</b>	
Art # 4 reseal Roads	\$ (9,999.70)
Art # 5 Reval Capital reserve	\$ (5,000.00)
Sale of Cemetery Lots to Capital Reserve	\$ (815.00)
Art # 3 Highway Reconstruction Capital reserve	\$ (25,000.00)
Art # 6 Reconstruct Drake Hill Road	\$ (34,500.00)
Art # 8 Swift Brook Bridge Reconstruction	\$ (6,000.00)
Art # 9 Tax Program Technical Support	\$ (891.00)
Art #10 Tax Program Lease	\$ (1,612.32)
Art #11 Master Plan Update	\$ (1,333.00)
Reserved from 1999 E-911 sign article	\$ (2,100.00)
<b>Sub-total:</b>	<b>\$ 336,379.85</b>
Less Overpayments	\$ (1,374.10)
Less Tax Abatements	\$ (299.67)
<b>BALANCE= MUNICIPAL BUDGET EXPENDITURES</b>	<b>\$ 334,706.08</b>
<b>UNEXPENDED BALANCE:</b>	<b>\$ 18,786.92</b>

**SCHEDULE OF TOWN OWNED PROPERTY  
AS OF DECEMBER 31,2000**

Town Hall- Land	\$ 31,950.00
Chapel	32,200.00
New Town hall	152,250.00
<b>Furniture &amp; Equipment</b>	
Chapel - \$6,000	35,379.00
Town Hall - 29,379	10,275.00
 <b>Fire Department Equipment</b>	
 <b>Albany Covered Bridge</b>	451,780.00
 <b>Property acquired by tax deeds:</b>	
Map 8, Lot 24 - formerly Eastman	7,500.00
Map 8, Lot 67 - formerly Gallery et al	6,750.00
 <b>Total:</b>	<b>\$ 728,084.00</b>



*Albany Covered Bridge*

Original sketch by Mary I. Leavitt

## **PLANNING BOARD REPORT 2000**

The Master Plan update is well under way but progress has been delayed because of the Wireless Telecommunications Tower issues.

We have developed a "Wireless Telecommunications Facilities" ordinance for the Town's consideration at this annual meeting. Frank and Ann Wolfe have attended several seminars and gathered a great deal of information as well as copies of tower ordinances of several towns within the State. This information has helped us to assemble a reasonable ordinance for Albany. If you believe the ordinance needs more work or changes, please let us know of your concerns.

While we cannot prevent towers, by Federal Law, we can control the location, height, appearance, and any other issues, such as safety, by a sound and sensible local ordinance.

We urge your input on this or any other Planning Board matters.

Arthur W. Leavitt, Chairman

Members:

Grace O'Connor  
Bradley Donaldson  
Ann Wolfe  
Robert Mathieu, Ex-officio Member

Alternates:

Tom O'Connor  
Frank Wolfe



## North Country Council, Inc.

Regional Commission & Economic Development District  
The Cottage at the Rocks  
107 Glessner Road  
Bethlehem, New Hampshire 03574  
(603) 444-6303 FAX: (603) 444-7588  
E-mail: nccinc@moose.ncia.net

### NORTH COUNTRY COUNCIL ANNUAL REPORT 2000

The year 2000 has been a year of change for North Country Council. After 10 years as the Executive Director, Preston Gilbert left North Country Council to take a position at Syracuse University. Replacing Preston as the Executive Director is Michael King who had been the Operations Manager and Controller for the Council. Additional changes included the hiring of Blake Cullimore as Regional Planner and the hiring of Stacey Wyvill as Community Planner.

We continued to complete a number of local and regional projects for all of our 51 communities throughout the region. A summary of some of those projects is as follows:

#### Transportation:

- Reviewed, and submitted to the Department of Transportation 27 transportation enhancement projects for the North Country.
- Began the coordination of the Route 2 Corridor Planning Study with the communities along Route 2.
- Received funding from the NHDOT to begin an I93/18/302 planning and research project.
- Participated with the NHDOT and member communities in the development of a regional bike path map (still in progress).
- Provided technical transportation assistance to the majority of the communities in our region.
- Coordinated the North Country Transportation Committee.
- Conducted 135 traffic counts in 41 communities.

#### Economic Development:

- Submitted and received federal funding for two major public works projects (The Plymouth Green Street project, and the Mountain View Hotel project).
- Coordinated the North Country District Economic Development Committee.
- Coordinated and published the results of a region wide survey of business and workers in the North Country.
- Published the Living Wage Study for the North Country.
- Updated the Comprehensive Economic Development Strategy (CEDS) for the region.

### **Community/Regional Planning:**

- Provided technical assistance to 28 towns throughout the region.
- Updated seven master plans and zoning ordinances for member communities.
- Coordinated the Law Lecture Series for the Office of State Planning.
- Coordinated and project managed the American Heritage River project. This is a project sponsored by EDA to develop best management practices for land use and development along the Connecticut River.
- Performed a town wide inventory of junkyards for one of our member communities.

### **Environmental Planning:**

- Provided technical assistance to over 34 communities in the area of solid waste and hazardous waste management.
- Served on the Governors Solid Waste Task Force.
- Coordinated the Household Hazardous Waste Management collections for 32 communities.
- Managed an EPA project to increase recycling in the hospitality industry.
- Managed a source water protection program for the Department of Environmental Services, which developed methods to help in the prevention of surface intake contamination.
- Developed a non-point source pollution education program for a number of our communities.
- Provided technical assistance in the National Flood Insurance Program throughout the region.

Many of these programs will continue into the year 2001. We continue to enhance our staff capacity and will be looking to provide additional technical assistance and planning support to all our communities. Major programs for the year 2001 will be the fourth biennial Transportation Improvement Program (TIP) update, the submission of two new major economic development funding requests (maybe more), an increase in assistance to communities updating their master plans and zoning ordinances with an emphasis on some of the new zoning challenges we are facing (e.g. cell towers), the publication of a regional plan, and the continued assistance of solid waste management with an emphasis on conducting town audits on their solid waste management practices.

Our overall goal, however, remains the same: to provide support and leadership to the region, its governments, businesses and citizens.

Sincerely,



Michael J. King  
Executive Director

REVENUE FROM  
STATE / FEDERAL FOREST LANDS

YEAR	FOREST RESERVE	PILT	YIELD TAXES	STATE LANDS
1990	\$ 39,278.25	\$ 5,823.15	\$ 9,739.18	\$ -
1991	\$ 29,118.90	\$ 20,398.45	\$ 5,237.29	\$ 8,993.42
1992	\$ 33,846.02	\$ 1,874.97	\$ 22,715.00	\$ 14,936.25
1993	\$ 26,086.61	\$ 4,092.00	\$ 14,904.36	\$ 17,815.31
1994	\$ 33,764.45	\$ 4,092.00	\$ 4,404.94	\$ 5,368.81
1995	\$ 27,516.00	\$ 26,672.00	\$ 11,424.32	\$ 28,634.14
1996	\$ 27,819.67	\$ 29,379.00	\$ 13,833.70	\$ -
1997	\$ 29,254.00	\$ 26,980.00	\$ 17,418.28	\$ -
1998	\$ 25,206.00	\$ 26,915.00	\$ 28,187.72	\$ -
1999	\$ 25,206.00	\$ 27,727.00	\$ 25,978.93	\$ 3,883.79
2000	\$ 31,614.00	\$ 31,110.00	\$ 21,352.08	\$ 779.47



# TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

There are 2,200 Forest Fire Wardens and Deputy Forest Fire Wardens throughout the state. Each town has a Forest Fire Warden and several Deputy Wardens who assist the Forest Rangers with forest fire suppression, prevention, and law enforcement. The number of fires reported during the 2000 fire season was below average as referenced in the statistics below. Despite this, our network of fire towers and detection patrols were still quite busy with the fire towers being first to report over 135 fires. These fires were quickly and accurately reported to the local fire department for their prompt and effective suppression efforts. Wildland fires occurring in areas where homes are situated in the woodlands are a serious concern for both landowners and firefighters. Homeowners can help protect their homes by maintaining adequate green space around them and making sure that houses are properly identified with street numbers. Please contact the Forest Protection Bureau to request a brochure to assist you in assessing fire safety around your home and woodlands.

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are required for any open burning unless the ground is completely covered with snow where the burning will be done. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

There are eleven Forest Rangers who work for the New Hampshire Division of Forests and Lands, Forest Protection Bureau. Forest Rangers have investigated numerous complaints regarding violations of the timber harvest and forest fire laws, and taken enforcement action to ensure compliance. If you have any questions regarding forest fire or timber harvest laws, please call our office at 271-2217, or for general information visit our website at [www.dred.state.nh.us](http://www.dred.state.nh.us).

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and 3 contract aircraft patrols. This early detection system and reports from citizens aid in the quick response from local fire departments. These factors are critical in controlling the size of wildland fires, keeping the loss of property and suppression costs as low as possible. Due to permitting and fire safety concerns, please contact your local fire department BEFORE using portable outdoor fire places and vessels, including those constructed of clay, concrete or wire mesh.

Please contact your local fire department before doing ANY outside burning.

## REMEMBER ONLY YOU CAN PREVENT FOREST FIRES!!

### 2000 FIRE STATISTICS (All Fires Reported thru November 10, 2000)

#### TOTALS BY COUNTY

	<u>Numbers</u>	<u>Acres</u>
Hillsborough	118	40
Rockingham	49	24
Merrimack	92	16
Belknap	54	13
Cheshire	41	20
Strafford	58	13
Carroll	46	10
Grafton	16	7
Sullivan	12	2
Coos	30	4
	<u>Total Fires</u>	<u>Total Acres</u>
2000	516	149
1999	1301	452
1998	798	443

#### CAUSES OF FIRES REPORTED

Debris Burning	263
Miscellaneous *	151
Smoking	30
Children	17
Campfire	16
Arson/Suspicious	14
Equipment Use	9
Lightning	9
Railroad	7

\* Miscellaneous (powerlines, fireworks, structures, OHRV, unknown)

*Richard C. Walsh  
Warden*

## REPORT from ALBANY CEMETERY TRUSTEES

2000

In addition to our customary spring cleanup and scheduled mowing throughout the growing season, which are done by Tom Preston of TPs Maintenance, we are happy to say the stone repair work project of the last three years has been completed.

We are still searching the records for the deed that mentions the origin of the Moody-Webster Cemetery. If anyone has information that may help us, please pass it on to one of the Trustees, either directly or through the Selectmen's secretary. We have information about the Jewell Cemetery in Wonalancet, the Hammond Cemetery toward the south end of Drake Hill Road, the High Street and Canada Street cemeteries off the Passaconaway Road as well as the Passaconaway-Russell Cemetery, located just east of the Russell-Colbath House on the Kancamagus Highway in Passaconaway. We have only one other cemetery cared for by Town funds, it being the small cemetery in Covered Bridge Campground.

Our cemetery signs are presently in limbo as our sign assembler moved to Conway and a back-up never came through. We have asked George Morrill to assist us in completing the project. He hasn't yet accepted the job.

Once again we extend the thanks of the Townspeople of Albany to Mr. and Mrs. Farnham of Wonalancet for the repair of Henry Gilman's stone in the Jewell Cemetery. Mrs. Farnham also completed an inventory of this same cemetery and presented to the Town her 18-page document. This report will be in the care of the Cemetery Trustees with a copy having been given to the Albany Historical Society.

Continuing with information about the Jewell Cemetery we once again extend our gratitude to the neighbors in Wonalancet for their work in caring for that cemetery this past season.

We have had one burial: Marilyn MacDonald, in High Street Cemetery in August. Our condolences are extended to her family.

There have been three lots purchased in the Jewell Cemetery. Since these lots were purchased in the fall, we will see to the placement of corner stones in spring-2001. Placement of spaced granite posts on the north side of the Jewell Extension will help separate the cemetery from private land.

Major projects for 2001 will involve a close examination of the few stones in Canada Street Cemetery that are in serious shape. The Trustees can take care of the smaller stones that require straightening, but these few stones are way beyond our expertise. We should note that it is generally the responsibility of the families to see to the repair of the stones, but we try to keep things straightened up and cared for as best we can.

We will post in the Albany News column the date and time of our work day at the Canada Street Cemetery. Anyone interested in helping will be welcomed.

*We need one more Cemetery Trustee. Please come forth and offer to serve.*

Respectfully submitted by: Mary I Leavitt ('02) and Ann Crotto ('03) Albany Cemetery Trustees

## **REPORT from the Albany CHAPEL COMMISSION**

Both a spring and fall inspection were made of the Chapel building. Inspection of the exterior shows the need for improving the drainage from the back of the building. Since there are plans in the development stage to work on the entire Town Building Complex in the near future, it seems prudent to include work around the Chapel in these plans.

The Albany Historical Society has once again had the building open on scheduled days throughout the warmer season. Members report the interior to need no work at this time, nor in the near future.

A formal set of guidelines for the Chapel Commission, which has been on the back burner this past year, will be developed during 2001 and presented to the Albany Board of Selectmen by the end of the calendar year.

Respectfully submitted,

George Burt  
Elaine Wales  
Ann Croto



Original sketch by Mary E. Leavitt

## Albany Historical Society

The Society has been really busy this past year. We have a major project underway. We have many newspaper clippings and we are trying to get them all in order and into notebooks. Ruth Morrill had saved many clippings from her columns and other articles about Albany over the years. And we have more from other people. It was decided that they would keep better if we were to copy them onto archival paper. That meant fitting them all on pages to copy. Some have been done, but there are many more to do before the project is completed.

We're still hoping more people will give the Society copies of their family genealogy to add to the many names we added to our research this past year. We now have information on many family names to be used for research purposes.

Most of you know that we would like pictures for the albums we are building. I've asked for them in the past. Each time I ask, a few people give us pictures. So I'll ask again and perhaps more pictures will appear. This is what we would like: pictures of any person who lives in town now or has lived here at some point in the past, pictures of anyone who has held an office in town now or in the past, and last but not least, we would like pictures of all the homes in Albany, either homes that are standing today or homes that have been here in the past. We'd like pictures of them all.

Don't forget we still have the Albany Recollections book for \$12.00, the Passaconaway in the White Mountains book for \$10.00, our Albany Cookbook for \$6.50, "Scenes of Albany" on note cards for \$4.00, and the reprint of the old Albany Map for \$3.00. They all make nice gifts or are just nice to read or use for yourself.

I have to say that I am pleased with how far we have come, there's still much that I would like to see happen. The most important thing is to increase our membership. Join the Society and lend a helping hand. There is so much we could do to enhance our written history and displays if we could have more folks willing to help make it happen. Little things such as manning the Chapel for just three hours so we can have it open to the public more often, helping find programs for our meetings. There are many small things we could use help on. Just bringing a new idea is always welcome. If you think you might like to join, please let us know. The cost is just five dollars per year per person. We have a long list of things we'd like to do or have, but we need you to help make it all happen.

We can be contacted at Albany Historical Society 1972 Route 16, Albany, NH 03818

Elaine Wales, President



Lord's Mill .then [Photo courtesy Albany Historical Society]  
Lord's Mill now [Photo courtesy Dave Urey]



**ALBANY, NH CIVIC GROUP**

January 1, 2000-December 31,2000

**Income:**

No Bake Sale	\$ 85.00
Book Sales	\$ 171.50
Rummage Sale	\$ 126.27
Interest	\$ 52.59
<b>Total Income</b>	<b>\$ 435.36</b>

**Expenses:**

Advertising	\$ 48.00
Auction	\$ 135.00
Flowers	\$ 322.67
Postage & Supplies	\$ 78.25
State of NH Registration	\$ 25.00
<b>Total Expenses:</b>	<b>\$ 608.92</b>

<b>Beginning Balance 1/1/00:</b>	<b>\$ 3,436.07</b>
Income:	\$ 435.36
<b>Total Cash:</b>	<b>\$ 3,871.43</b>
Expenses:	\$ (608.92)
<b>Ending Balance</b>	<b>\$ 3,262.51</b>

<b>Bank Statement</b>	<b>\$ 3,256.02</b>
Petty Cash	\$ 6.49
<b>Total Cash Balance 12/31/00</b>	<b>\$ 3,262.51</b>

Proceeds from the Auction went directly to the Scholarship Fund

Respectfully submitted,

*Mary J. Leavitt*, Treasurer

## **Mount Washington Valley Economic Council Annual Report**

The Mt. Washington valley Economic Council marked its 10<sup>th</sup> anniversary in 2000! With a firm foundation of accomplishments, the Council is embarking on its most ambitious project to date, the Mt. Washington Valley Technology Village. The Village represents the Council's major initiative to stimulate high technology business growth and diversity in the Valley. The overriding goal of the Village is to create high skilled, good paying jobs for our residents - thus lifting the standard of living for all. With the Council's unparalleled commitment to this most worthwhile endeavor, your support is more crucial than ever. 2001 will be a pivotal year for the Council and the communities they represent as we plan the project, build community support and secure the necessary funding to make the Technology Village a reality.

In addition to the Technology Village, the Council will remain the "Business Resource Center" for the Valley. We will continue to provide programs and services that support our existing businesses and encourage their long-term viability. The Revolving Loan Fund will continue to finance new and expanding businesses! Eggs and Issues and Bits, Bytes and Business will also continue to provide topical information for the business community and the general public! Feedback from our Business Visitation Surveys will continue to generate new programs such as our recently offered Mt. Washington Valley Marketing Series! Our Workforce Development Team will continue to push for higher standards in our schools and support successful programs like the School to Career Initiative! Rest assured of our continued commitment to the Mt. Washington Valley as we forge ahead with the development of the Technology Village.

Margaret Howlett, Executive Director



Mount Washington, April 1997 [Photo courtesy Beverly Hanson]



5 FOLSOM ROAD, PO Box 536, CENTER OSSIPPEE, N.H. 03814  
(603) 539-4165 ~ Toll Free 1-888-842-FUEL (3835) ~ Fax (603) 539-9592

To the SELECTMEN and RESIDENTS of the Town of ALBANY:

The Carroll County Community Contact office is a private, non-profit Community Center for Family Services and Referrals that was established in 1984, operating from our base at 5 Folsom Road, Center Ossipee, New Hampshire. We have nine regularly scheduled satellite office sites located throughout Carroll County.

The Carroll County Community Contact office has provided services for 371 of Albany's citizens, processing 112 fuel applications, 22 being elderly and 10 disabled, and linked 227 with other Community Action Programs.

**TRI-COUNTY COMMUNITY ACTION HAS SPENT \$57,196.00 ON  
ALBANY CITIZENS BETWEEN JULY 1, 1999 AND JUNE 30, 2000**

Community Contact is dependent upon funding from your town and neighboring communities county-wide to provide necessary services for the less fortunate citizens in our communities. The local funds are combined with the Community Services Block Grant, Fuel Assistance, New Hampshire Emergency Shelter Grant, Homeless Programs, EFSP, McKinney, and private and corporate benefactors. We also are the conduit through which the USDA Surplus Food is distributed to the 11 food pantries and 4 Dinner Bells throughout Carroll County in order to serve our residents.

Carroll County Community Contact is known as a family friendly agency. Our staff has the trust of the entire county. We are able to successfully partner with individual families and assist them one-on-one to identify barriers blocking the way to self-sufficiency and the resources to overcome these barriers. We provided information, referrals and assisted with advocacy for more than 14,927 households in Carroll County last year.

We have greatly appreciated the support, cooperation and partnership with your elected officials, staff, and residents, as well as other social service agencies, and our clients.

Much appreciation,

Marge M. Webster  
Carroll County  
Community Contact Director

**2000**  
**VITAL STATISTICS**  
ALBANY, NH

<b>BIRTHS</b>	<u>Date of Birth</u>	<u>Place of Birth</u>	<u>Father's Name</u>	<u>Mother's Name</u>	
Child's Name:					
Logan Joseph Raymond Berg			Kristopher Berg	Alicia Berg	
Sloan Wayne Rogers			Joseph Rogers	Jaime Rogers	
<b>DEATHS</b>	<u>Date of Death</u>	<u>Place</u>	<u>Father's Name</u>	<u>Mother's Name</u>	
Richard Eldridge	5/26/00				
Phyllis French	11/19/00				
Elizabeth Andersen	11/26/00	Albany			
<b>MARRIAGES</b>	<u>Date</u>	<u>Groom</u>	<u>Residence</u>	<u>Bride</u>	<u>Residence</u>
6/10/00	William Walsh	Mass.	Stephanie Gordon	Mass.	
6/17/00	David Dascoulias	Albany, NH	Erin Moffitt	Albany, NH	
10/4/00	Walter Bailey	Albany, NH	Estelle Victoria Foss	New Jersey	
12/14/00	Philip Pace	Massachusetts	Julie Blackwell	Massachusetts	

## **Albany, NH School Board Report**

The year began very well with the formation of the Chocorua Mountain Co-op, a coalition that provided an excellent educational package for all of the children in the four involved towns. We even managed to put together a funding formula in which each family would make exactly the same effort in supporting the cost of the co-op. The problem was the State's formula for adequacy did not conform to ours. This resulted in Freedom having to take an unfair financial hit, and the bottom line once again got in the way of what was a promising beginning. As hard as we tried, we could not resolve the issue and finally in utter frustration, the co-op was dissolved.

We are now faced with yet another attempt at forming an educational co-op. One of the articles on the warrant this March will ask us to approve an eight-member partnership based on an agreement that I urge you to scrutinize carefully. In this report I intend to lay out my concerns regarding this eight-town proposal with the hope that it will provide some understanding of what it is that you will be voting on.

When the AREA joint board voted to turn itself into a cooperative study committee, it was agreed that a two-tier approach would be taken. We were to develop simultaneously an eight-member 7-12 plan along with a three-member, Conway, Albany and Eaton, K-6 plan. Somewhere along the line this was changed, and it was decided, although I do not know by whom or by what method, that only the 7-12 proposal would be put up for a vote this March. The problem with this is, the SAU's cost analysis gives no consideration to how a 3-member K-6 cooperative would impact Albany's tax rate. For example, the cost of our share of purchasing from Conway the three elementary schools is not in the estimated K-12 cost as it appears in the Mount Washington Valley Cooperative brochure. Neither is the outstanding capital debt in which we would have to participate. We do not even know what funding formula might emerge, and how it will affect our cost. That is a concern.

The Mount Washington Valley Cooperative agreement redistributes our forestry money so that we get to keep less while Conway gets the major share. Some would argue that there isn't enough money there to make a real difference in our cost. That may be true at the present time, but that does not address the fundamental unfairness of this redistribution formula. It is precisely because of the forestry money that Albany's equalized property value disproportionately increases, and since part of our financial obligation to the co-op is based on equalized value, our share of the co-op cost also increases. Moreover, nobody knows what's coming down the pike. The Feds might decide one day to give Albany a subsidy that would more closely reflect what that forest would be worth if we were allowed to develop it. The co-op agreement would foreclose on us substantially benefitting from such a circumstance while, at the same time, not protecting us from a consequential increase in our share of the co-op cost. That is a concern.

At this writing, the State's property tax in support of public education is in jeopardy. What our Supreme Court and our legislature will do about it is anybody's guess. If by some political magic nothing changes, then next year we would have to raise an additional \$52,485 just to maintain the 2000-2001 budget level. That is the current budget on which the SAU based their cost analysis. The problem is in their analysis they did not include that \$52,485 reduction in Albany's state aid. If they had, the \$18.50 rate that they came up with for Albany would go up to \$19.83. Moreover, next year

Conway is scheduled to receive an increase of \$223,470 in adequacy aid, which would further reduce Conway's effort from \$14.04 to something less than that. The point is, that the difference between what Albany pays and what our potential partners pay for the identical product is wide and threatens to become wider. A long as these disparities exist, we will always be fighting over money, remaining divisive and dysfunctional. The cooperative agreement does nothing to narrow or eliminate the gap. That is a concern.

The MWV Cooperative articles of agreement provide for only about 40% of our students leaving a K-6 agreement still to be worked out. Also, once a town signs on to any cooperative, it will be near impossible to get out. Never-the-less, the articles would give us a degree of empowerment at the voting booth, and at co-op meetings, and it will give us at least one seat on the cooperative board. That is, of course, if the articles are not changed which would require a 60% majority, not an overwhelming obstacle for Conway. That is a concern.

There is enough in the MWV co-op agreement for the constituencies of each town to dislike. Proponents will tell you that that is the nature of compromise. I don't buy that. The question that must be asked is, is there anything in there for anybody to like? You must decide for yourself.

There is, I believe, a better alternative, and one that should be pursued. It is time for Albany and Eaton to investigate the financial and educational feasibility of combining resources for the purpose of building a K-8 elementary school. Every effort should be made to come up with a fair and equitable funding formula that will allow us to focus on education and prudent spending. Every educational decision that is made should affect the tax rate in each of our towns in exactly the same way. Each town can then tuition its secondary students to any public high school where parents wish to enroll their child(ren). This might include Fryeburg Academy or any charter school that may open. I would also recommend delaying if possible any adoption of an education plan until the dust from Claremont completely settles.

I have decided not to run for reelection. In the four years that I have served this town, I have always tried to do what I believed to be in the best interest of our community. In retrospect, I don't think I accomplished much in the way of positive change. It certainly wasn't for lack of trying. I love this town and the people in it. It is a most beautiful place to live, and I wouldn't trade places with anybody anywhere, but it's time for someone else to try and affect some of the changes that I believe will lead to a better future for our children and us. Please get involved. You might make a difference. Thank you, and good luck.

Respectfully submitted,

Stanley Solomon

## **SCHOOL DISTRICT OF ALBANY**

### **SCHOOL BOARD**

Stanley Solomon, Chair  
Vincent Cataldo  
Margaret Hand

Term Expires 2001  
Term Expires 2002  
Term Expires 2003

**MODERATOR**  
Stephen Knox

**TREASURER**  
Brenda Dexter

**CLERK**  
Brenda Dexter

**AUDITORS**  
Vachon, Clukay & Co., PC

### **SCHOOL ADMINISTRATIVE UNIT NO. 9 PROFESSIONAL STAFF**

Dr. Carl J. Nelson, Superintendent of Schools  
Dr. Judith S. Wooster, Asst. Superintendent  
Maureen Soraghan, Director of Special Services  
James Hill, Director of Administrative Services  
Becky Jefferson, Director of Budget & Finance  
Elise Thomas, Preschool Coordinator

## **SUPERINTENDENT'S REPORT**

**By Dr. Carl J. Nelson**

To The Citizens of Albany:

As the schools in SAU #9 enter the 2001-2002 school year, we will continue to focus on excellence in education. We remain committed to the improvement of student achievement through the Continuous Improvement Process that is in place throughout SAU #9. This process allows us to make data-driven decisions, which enables staff and administrators to focus energies and resources in the areas that have been identified for improvement. The data obtained from our standardized testing program, postgraduate surveys, and other locally gathered information guides further curriculum and staff development, and also provides guidance with regard to budgeting and resource allocations.

In January we published our second School Report Card for each individual school. In the spring, administrators throughout SAU #9 will conduct meetings with parents and community members to review School Report Cards for their schools. The SAU #9 and School Report Cards contain such data as testing results, post graduate surveys, and demographic information which are available at the individual schools and the SAU #9 office.

The issue of space needs at Kennett, along with the age of some sections of the building, continues to make the construction and renovation of Kennett High School a top priority for the Conway School District. Because of the Mount Washington Valley Cooperative issue, as well as the educational funding concerns in the State of New Hampshire, the Conway School Board has held off on any bond issue vote.

Special education remains high on our list of areas on which both Albany and the entire SAU must focus. Federal and state law mandates that we provide services to students identified with educational disabilities between the ages of 3 through 21. On an SAU-wide basis, we continue to review our programs and delivery of services in an effort to both improve services to students as well as provide those services in the most cost-efficient manner. Our early learning programs are among our most effective interventions.

The Albany voters will also be asked to consider a Mount Washington Valley Cooperative, which includes the Town of Albany, Bartlett, Conway, Eaton, Freedom, Jackson, Madison, and Tamworth. The Articles of Agreement are on file with the District Clerk in accordance with RSA 195:18 and included in this booklet.

We continue to be very impressed with the dedication and quality of the people who serve the communities of SAU #9 and the Albany School District. We have been equally impressed with the Valley's desire to improve and support education. The board and this administration have made every effort to maintain and improve the high quality of education and the delivery of services to our students and community, and at the same time control spending to the extent possible. We ask you to remember that an investment in education is an investment in our future and the future of the Mount Washington Valley.

**CONWAY ELEMENTARY SCHOOL**  
**Principal's Report**  
**By Brian Hastings**

We are having a super year at Conway Elementary School. Students, parents, staff and the community have rallied together to make good things happen for kids and to boost morale for the school community this year. We have an extremely dedicated and conscientious teaching and support staff. So many people are involved in such a wide variety of activities that is impossible to list all of their names. It is a team effort and is a pleasant place to be.

Conway Elementary School continues to provide state-of-the-art instruction in all programs in grades K-6. There has been significant curriculum development over the past year in reading and writing literacy, language arts, science, social studies, and math. All of our teaching staff is involved with some aspect of curriculum development and reform. This translates into more effective instruction and ultimately, greater learning and success for our kids. We work to develop all key skill areas, examine weaknesses, and plug holes that may exist.

Since we are a Title I school, we are in the second year of a school-wide Title 1 Reform process. This involves discussions with parents and staff, setting school-wide goals, and setting timelines for implementation of those goals. Through this project, we have set goals in areas such as building community, literacy, and parent communication.

At CES, we have an updated discipline program and we are building a Behavior Management Team that has helped to stabilize our school. In addition, we are continuing to develop and look at new ways to solve conflicts that occur between our students. Our Peer Mediation Program plays a pivotal role there.

Our Student Council is another key to empowering students to be leaders within the school community. In addition, students are again running our award winning school store. Students at CES are a wonderful group and it is a pleasure to serve them.

Our Family Support Liaison, Fran Burdette, and Kristen Burke, our Guidance Counselor, are hosting several Parent Forums on topics such as behavior management at home and health related topics. Please call the school at 447-3369 if you are interested in taking part.

Conway Elementary School has the largest participation in Project SUCCEED within the Conway District. If you visit CES in the afternoon, you will see many students at Homework Club, participating in the enrichment activities, off to the hockey rink to skate, or involved with another of our many offerings. We also offer a morning program for students who need morning supervision.

CES has an active PTO, which meets twice monthly. We are tackling issues such as fund raising, public relations, communication, and community support. There are many active parents who come to meetings and who are often here helping to decorate for holidays and special events. We invite all parents to come and visit and to be involved in any way they can.

We constantly try and make CES a better place. I feel that we are all very lucky to have such a positive environment for learning. It has been a pleasure being your Principal this year.

## **KENNETT JUNIOR/SENIOR HIGH SCHOOL**

### ***Principal's Report***

***By Jack Loynd***

These are exciting times at Kennett. One of our major goals this year is to build a community. The Student Council has played a key role in improving school spirit and including the voice of students in important decisions. Thanks to the efforts of our custodial and maintenance staff, our school is shiny and bright. A new mentoring program has increased the support of quality veteran teachers for incoming colleagues. An influx of new teachers and administrators has led to an increase in positive energy and a sense of harmony among students, staff and administrators. Our success depends upon a pervasive feeling that all members of our community are treated with dignity and respect.

Our second major goal is to develop a school culture of high expectations. We believe the Mount Washington Valley community should expect that *all* Kennett graduates have met high standards in core subject areas. We are pleased to have the support of the business community for the Certificate of Initial Mastery program which establishes standards for work ethic, academic achievement, and technology skills. By introducing this program to students and providing incentives for students to earn certificates, the business community has helped students see connections between school and future opportunities. Kennett has a great tradition of developing top students in many areas in academics, in the visual and performing arts, in career-technical fields, and in athletics. Our goal over the next three years is to increase accountability and achievement for all students including many that have been disenfranchised in the past.

Along with increasing standards for students, a culture of high expectations includes higher standards for our faculty. A new evaluation system, recently approved by both the Conway Education Association and the Conway School Board, has raised the standards of teacher performance in the areas of *planning and preparation, classroom environment, instruction, and professional responsibilities*. This evaluation system, combined with a new merit pay system, has provided a clear framework for classroom observations and a more focused approach toward developing the potential of our teaching staff. Teachers, support staff, mentors, team leaders, department heads, and administrators have joined forces to improve the quality of classroom instruction for our students.

Last year, Kennett won the New Hampshire School of Excellence Award. This is testimony to the fine students, teachers, and programs at our school. Yet, members of our school community recognize the need to improve in many areas and we are working hard to do so. We also recognize the need for community support. As community members, your help is critical in providing a quality facility and competitive salaries for our professional staff.

We thank the members of our community who have contributed to our success in the past. We urge all members of the community to join us in our mission to provide a world class education for all our students. They deserve nothing less.

**ALBANY SCHOOL DISTRICT WARRANT  
STATE OF NEW HAMPSHIRE**

To the Inhabitants of the School District of Albany, in the County of Carroll, State of New Hampshire, qualified to vote on District affairs:

You are hereby notified to vote for School District Officers at the Town Hall in Albany on the 13th day of March 2001. The polls will open for this purpose at 10:00 a.m. and will not close before 6:00 p.m.

**ARTICLE 1.** To elect a Moderator for the ensuing year.

**ARTICLE 2.** To elect a Clerk for the ensuing year.

**ARTICLE 3.** To elect a member of the School Board for the ensuing three years.

**ARTICLE 4.** To elect a Treasurer for the ensuing year.

YOU ARE ALSO NOTIFIED TO MEET AT THE SAME PLACE AT 7:00 P.M. TO ACT UPON THE FOLLOWING SUBJECTS:

**ARTICLE 5.** To see if the District will vote to raise and appropriate the sum of one million, one hundred ninety-four thousand, nine hundred and thirty-four dollars (\$1,194,934.00) for the support of schools, for the payment of salaries for school district officials and agents, and for the payment of the statutory obligations of the District, exclusive of all other articles. (Recommended by the School Board 2-0)

**ARTICLE 6.** To see if the District will vote to raise and appropriate the sum of five thousand dollars (\$5,000.00) to be placed in the Capital Reserve Fund (Special Education), previously established for that purpose. (Recommended by the School Board 2-0)

**ARTICLE 7.** Shall the School District accept the provisions of RSA 195 (as amended) providing for the establishment of a cooperative school district, together with the School Districts of Bartlett, Conway, Eaton, Freedom, Jackson, Madison, and Tamworth, in accordance with the proposed articles of agreement filed with the school district clerk?

**ARTICLE 8.** To transact any other business that may legally come before this meeting.

Given under our hands, this 13th day of February 2001.

Stanley Solomon  
Vincent Cataldo  
Margaret Hazzard

**ARTICLES OF AGREEMENT  
FOR THE  
MOUNT WASHINGTON VALLEY COOPERATIVE SCHOOL DISTRICT**

Articles of Agreement among the School Districts of *Albany, Bartlett, Conway, Eaton, Freedom, Jackson, Madison and Tamworth* for a Grades 7 through 12 Cooperative School District.

**ARTICLE 1.** The School Districts of Albany, Bartlett, Conway, Eaton, Freedom, Jackson, Madison and Tamworth will join together to form a Cooperative School District pursuant to these Articles of Agreement. The name of the Cooperative School District will be the **Mount Washington Valley Cooperative School District**.

**ARTICLE 2.** The Mount Washington Valley Cooperative School Board shall consist of nine (9) members, with each position on the Board having a residency requirement as set forth below. The initial term of each Board position shall be as set forth below. After the initial term, each position shall have a three (3) year term. If during his or her term a Board member changes his or her place of residency to a municipality other than that prescribed for his or her position, the position shall thereupon be considered vacant, the vacancy to be filled as provided by law for school board vacancies. Each of the current school districts shall have one (1) representative. One (1) additional member shall be elected to represent all districts. All Board members shall be elected by the voters "at large." All of the initial Cooperative School Board members shall be elected at the Mount Washington Valley Cooperative School District organizational meeting. After the initial term, voting for Mount Washington Valley Cooperative School Board members, who shall continue to be elected at large, shall be by voters of each town at the elections held for town officers. The initial terms of the Board members elected at the organizational meeting shall be as follows:

<u>BOARD POSITION NUMBER</u>	<u>REQUIRED RESIDENCY</u>	<u>INITIAL TERM ENDING</u>
1.	Albany	2002
2.	Bartlett	2003
3.	Conway	2004
4.	Eaton	2002
5.	Freedom	2003
6.	Jackson	2004
7.	Madison	2002
8.	Tamworth	2003
9.	Cooperative School District Resident	2002

The members of the Mount Washington Valley Cooperative School Board shall assume office at the close of the organizational meeting and thereafter at the close of the annual meeting.

All members of the Mount Washington Valley Cooperative School Board shall be elected by the use of the non-partisan ballot system under RSA 671.

**ARTICLE 3.** The Mount Washington Valley Cooperative School District shall be responsible for grades 7, 8, 9, 10, 11, and 12. The School Administrative Unit responsible to administer the Cooperative will be School Administrative Unit #9.

**ARTICLE 4.** The existing Kennett Junior/Senior High School, which is the property of the Conway School Board, will be purchased by and become the property of the Cooperative School District. The purchase will be at a cost equal to the official appraised value of the buildings and grounds as approved by the State Department of Education in accordance with RSA 195:9. The purchase will be scheduled over a ten-year period with no interest. The difference between the 55% state building aid received because of the sending towns and the 30% building aid Conway would receive standing alone shall be deducted from the appraised value before the apportionment is computed. The method of apportionment shall be the town's equalized value as a percentage of the total equalized value of the Cooperative.

**ARTICLE 5.** Location of any new school shall be geographically centrally located to the extent possible. The existing facilities (Kennett Jr./Sr. High School) shall be renovated.

**ARTICLE 6.** Method of Apportionment – Each district's percentage of the operating expenses of the Cooperative School District, payable in each fiscal year, shall be a combination of 50% of the town's equalized value as a percentage of the total equalized value and 50% of the town's average daily membership in residence of the total average daily membership in residence of the Cooperative as determined in Appendix A.

**ARTICLE 7.** Method of Distribution - State aid and other revenues shall be as follows:

- Catastrophic aid, Medicaid, and aid for identified students shall be paid to the Cooperative; Catastrophic aid, Medicaid, and aid for identified students in grades K-6 will continue to be paid to the appropriate school district;
- National Forest and other general impact aid shall be paid to the Cooperative and the impacted districts (students grades K-6) on an ADM basis;
- Building Aid grade 7-12 and vocational aid to the Cooperative;
- Adequacy Funding in accordance with RSA 195:15.

**ARTICLE 8.** Method of apportioning capital expenses (bond issues) shall be the town's equalized value as a percentage of the total equalized value of the Cooperative.

**ARTICLE 9.** These Articles and the continued existence of the Mount Washington Valley Cooperative School District are dependent upon the Cooperative School District, voting, at a meeting to be held on or before two years following organizational meeting of the Cooperative: to issue bonds necessary to acquire land and construct or renovate facilities for grades 7 through 12, and to raise and appropriate an operating budget to hire staff as necessary. If the bond vote to acquire land and construct or renovate facilities is not passed by the Cooperative School District on or before two years following the organizational meeting, this plan shall terminate and the Mount Washington Valley Cooperative School District shall dissolve.

**ARTICLE 10.** These Articles of Agreement may be amended by the Mount Washington Valley Cooperative School District, consistent with the provisions of RSA 195:18 III (i), except that no amendment shall be effective, unless the question of adopting such amendment is submitted at a Mount Washington Valley School District meeting to the voters of the said District after reasonable opportunity for debate in open meetings, and unless a 60 % majority of the voters of the said District who are present and voting shall vote in favor of adopting such amendment. Furthermore, no amendment of these Articles shall be considered except at an annual or special meeting of the Cooperative School District, and unless the text of such amendment is included in an appropriate article in the warrant for such a meeting.

The Mount Washington Valley Cooperative School Board shall hold a public hearing concerning the adoption of any amendment to these Articles of Agreement at least ten (10) days before such annual or special meeting and shall cause notice of such hearing and the text of the proposed amendment to be published in a newspaper having a general circulation in the District, at least fourteen (14) days before such hearing.

**ARTICLE 11.** The date of operating responsibility shall be July 1, 2003 or thirty days following passage of the above bond issue, whichever is earlier.

**ARTICLE 12.** The Mount Washington Valley Cooperative School District shall provide pupil transportation (see RSA 189:6-9-a) for all students (grades 7-12) of the Cooperative School District through the purchase of services from the existing school districts, and otherwise as determined by the Mount Washington Valley Cooperative School District Board.

**ARTICLE 13.** For the first school year exclusively, the Mount Washington Valley Cooperative School District shall offer employment, on such terms as the Cooperative School Board shall determine, to all school employees of the pre-existing districts as of the date of operating responsibility, except that: (1) the Cooperative School District shall not employ more personnel than established by the Cooperative School District; (2) the Cooperative School District will not be obligated to employ more personnel from the pre-existing school districts than the number necessary to operate each building at the class size determined by the Cooperative School Board; (3) if the Cooperative School Board determines that the Mount Washington Valley Cooperative School District requires more personnel than those staffing the grades 7-12 facilities of the pre-existing districts, the Cooperative School Board shall employ additional personnel as necessary; (4) if no certified teacher teaching in grades 7-12 of the pre-existing districts accepts a particular position at the Mount Washington Valley Cooperative School District on the terms offered by the Mount Washington Valley Cooperative School Board, the Cooperative School Board may offer that particular position to a teacher who was not employed in the pre-existing districts; and (5) if no other staff personnel employed by the pre-existing districts accepts a particular position at the Mount Washington Valley Cooperative School District on the terms offered by the Mount Washington Valley Cooperative School Board, the Cooperative School Board may offer that particular position to another person who was not employed in the pre-existing districts.

**ARTICLE 14.** The Mount Washington Valley Cooperative School District, at its first annual meeting, shall present a warrant to adopt the provisions of RSA 194-B regarding charter and open enrollment schools.

**ARTICLE 15.** The Mount Washington Valley Cooperative School District, at its first annual meeting, shall present a warrant article to establish a Budget Committee as authorized by RSA 195:12-a. The Budget Committee shall have the same number of members and composition as the Mount Washington Valley Cooperative School Board, and shall be elected using the same process. In addition, one member of the Budget Committee shall be a member of The Cooperative School Board, appointed by the Board Chair.

**ARTICLE 16.** The Mount Washington Valley Cooperative School District, at its first annual meeting, shall present a warrant to establish the Mount Washington Valley Cooperative School District as an SB 2 district as provided by RSA 40:13.

**ARTICLE 17.** No pre-existing district may withdraw from the Cooperative until after ten years following the date of operating responsibility. Any pre-existing district may undertake a study to consider the feasibility and suitability of one or more districts withdrawing according to the terms of RSA 195:25.

THESE ARTICLES ARE SIGNED AND APPROVED BY A MAJORITY OF THE  
MOUNT WASHINGTON VALLEY COOPERATIVE SCHOOL DISTRICT  
PLANNING BOARD THIS 19<sup>TH</sup> DAY OF DECEMBER, 2000.

## APPORTIONMENT CALCULATION

1. Cost calculations shall be developed in August of each year and the method of apportionment shall be based on 50% ADM-R and 50% Equalized Valuation (subject to the approval of the articles of agreement).
2. The amount to be raised by taxes shall include the approved adopted budget for that year as indicated on the MS22 as approved by the New Hampshire Department of Revenue Administration. *Principal and interest on any bonds shall be included in tax rate but calculated separately as indicated in Article 8.* Apportionment of capital costs (any cost incurred through bonding) shall be determined in the Capital Costs clause of the *Articles of Agreement*. (see Note A).
3. General revenue to a district (i.e. not paid towards specific student) shall have those funds divided and prorated based on the most current K-6 ADM-R and the ADM-R for 7-12 as determined by the New Hampshire State Department of Education Division of Program Support Bureau of Information Services *Average Daily Membership (ADM) Based Upon Attendance and Residence* report and the “ADM in Residence” columns generally published in March of each year, or that report approved prior to July 1, of that year. (see Note B)
4. All cost calculations using the “equalized valuation” shall be based on the State calculation as listed on the New Hampshire Department of Education Division of Program Support Bureau of Information Services *Equalized Valuation Per Pupil* report using the “Equalized Valuation Including RR & Utilities” column which is generally published in October of each year, or that report approved prior to July 1 of that year (see Note C).
5. All cost calculations using the “ADM-R” shall be based on the New Hampshire State Department of Education Division of Program Support Bureau of Information Services *Average Daily Membership (ADM) Based Upon Attendance and Residence* report and the “ADM in Residence” columns generally published in March of each year, or that report approved prior to July 1 of that year (see Note D).
6. To develop percentage calculations, the respective town’s equalized valuation or ADM-R will be determined as a percentage of the total (see Note E).
7. Transportation costs: Each pre-existing district shall continue to operate and maintain their own buses. In July of each year, a cost per mile shall be developed for each district or their respective contractors through their respective S.A.U. offices. The cost per mile shall be based on the actual July through June expenditures for the previous 12 months. The actual cost for the expenditure (based on a cost per mile) shall be billed to the Cooperative for actual mileage costs directly attributable to the transportation of Cooperative students. A Cooperative Committee shall be developed to determine the costs to include in the “cost per mile” formula.

## NOTE A

This includes such items as operational and maintenance expenses, income and expenses related to 7-12 grants, lunch income and expenses, drivers education income and expense, rent, interest, catastrophic aid for 7-12, Medicaid for 7-12 students, and transportation. However *this* calculation will not include capital expenses for buildings (only those items purchased through a bond issue), State Adequacy funding (or any other funding source developed to meet the requirements of the Claremont decision). For example, the cost calculations developed in August 2000 shall be based on the budget approved in March of 2000.

## NOTE B

The current National Forest Funds are an example of these revenues. Those funds apportioned to the grades 7-12 shall be credited to the Cooperative. Example: if the Albany School District receives \$100,000 National forest funds, and has 60 students K-6 and 40 students 7-12 (based on ADM-R) then \$40,000 would be paid to the Cooperative (40%). The actual ADM-R for Albany in the 2000 calculation was: Mid/Jr.: 22.5 and High: 21.2 in the report dated March 21, 2000.

## NOTE C

For example Conway's Equalized valuation for the 2000 calculation is \$658,909,363 from the 1998 equalized valuation report dated October 18, 1999.

## NOTE D

The actual ADM-R for Albany in the 2000 calculation was: Mid/Jr.: 22.5 and High: 21.2. The only exception to this shall be the Bartlett, Jackson and Tamworth ADM-R for Mid/Jr. High shall be determined by separating the 7-8 grade ADM-R from their elementary calculations for the first two years of the Cooperative.

## NOTE E

Equalized Value: For example, in 1998 Conway's equalized valuation (as determined in #5 above) was \$658,909,363 and the total equalized valuation for all towns was \$1,850,275,460. Therefore Conway's share of the total equalized valuation was **35.61%**.

ADM-R: For example, in 1998-1999 Conway's ADM-R (as determined in #6 above) was 645.2 (Jr. & High School). The total ADM-R for all districts was 1,343.42. Therefore Conway's share of the total ADM-R was **48.03%**.

To develop cost apportionment using fractions of the equalized valuation and ADM-R the percentages (as calculated above) shall be multiplied by the approved apportionment. For example if the total budget for the Cooperative is \$10,753,435 and the apportionment is 50% equalized valuation and 50% ADM-R then Conway's share is calculated as:

$$(35.61\% \times .50 \times 10,753,435) + (48.03\% \times .50 \times \$10,753,435)$$

**Albany School District Meeting**  
**March 14, 2000**

**Article 1.** To elect a Moderator for the ensuing year.

Stephen Knox        92 votes

**Article 2.** To elect a Clerk for the ensuing year.

Sharon Keefe	11 votes	Declined
Brenda Dexter	3 votes	

**Article 3.** To elect a member of the School Board for the ensuing three year.

Margaret Hand        92 votes

**Article 4.** To elect a member of the School Board for the ensuing two years.

Vincent Cataldo        90 votes

**Article 5.** To elect a Treasurer for the ensuing year.

Mary Leavitt	7 votes	Declined
Kathy Vizard	6 votes	Declined
Brenda Dexter	5 votes	

**Article 6.** Shall the School District accept the provisions of RSA 195 providing for The establishment of a cooperative school district, together with the School Districts Of Freedom, Madison, and Tamworth, in accordance with the provisions of the proposed Articles of agreement filed with the school district clerk. This article passed by a secret Ballot. The vote was 59 yes and 5 no.

**Article 7.** Shall the School District, in accordance with RSA 195-a (as amended), vote To adopt and amended AREA, which provides for a school or schools located in Conway To serve the following grades: kindergarten through twelve from the School Districts of Albany and Eaton; grades seven through twelve from the School Districts of Freedom And Madison; and grades nine through twelve from the School Districts of Bartlett, Jackson, and Tamworth, in accordance with the provisions of the plan on file with the School Districts Clerk. After a brief discussion the article was by secret ballot. Yes 58 And no 6.

**Article 8.** To see if the School District will vote to raise and appropriate a supplemental Appropriation of Fifty thousand dollars (\$50,000.00) for additional special education Cost for the current school year and authorize the withdrawal of fifty thousand dollars (\$50,000.00) from the Capital Reserve Fund (Special Education) created for that purpose. The article passed with a show of hands

**Article 9.** To see if the District will vote to raise five thousand dollars (\$5,000.00) to Reduce the general fund (special education) deficit pursuant to RSA 189.28a. This article carried.

**Article 10.** To see if the District will vote to raise and appropriate the sum of one million, one hundred seventy six thousand, one hundred and twenty one dollars (\$1,176,121.00) for the support of schools, for the payment of salaries for school District officials and agents, and for the payment of the statutory obligations of the District, exclusive of all other articles. The article passed.

**Article 11.** To see if the District will vote to raise and appropriate up to eighteen thousand dollars (\$18,000.00) to replace in the Capital Reserve Fund (Special Education), With such amount to be funded from the year end undesignated fund balance available On July 1. This article carried.

**Article 12.** To transact any other business the may legally come before this meeting.

The meeting adjourned at 7:45pm.

Respectfully Submitted



Brenda Dexter

ALBANY SCHOOL DISTRICT  
Balance Sheet  
June 30, 2000

	General Account
<u>ASSETS:</u>	
Cash	\$ 69,719.32
Intergovernmental Receivables	<u>5,677.11</u>
<b>TOTAL ASSETS</b>	<b>\$ 75,396.43</b>
<u>LIABILITIES AND FUND EQUITY:</u>	
Other Payables	\$ 7,424.33
Deferred Revenues	31,614.17
Unreserved Fund Balance	<u>36,357.93</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 75,396.43</b>

STATEMENT OF REVENUES  
For the Fiscal Year Ended June 30, 2000

	General Account
<u>REVENUE FROM LOCAL SOURCES:</u>	
Total Assessments	\$305,060.00
Earnings on Investments	<u>1,994.69</u>
<b>TOTAL LOCAL REVENUE</b>	<b>\$307,054.69</b>
<u>REVENUE FROM STATE SOURCES:</u>	
Adequacy Aid (Grant)	\$274,899.00
Adequacy Aid (State Tax)	278,222.00
Other	<u>1,122.00</u>
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>554,243.00</b>
<u>REVENUE FROM FEDERAL SOURCES:</u>	
Restricted Grants-in-Aid	\$ 9,632.78
Federal Forest Land Distribution	<u>\$ 31,310.53</u>
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>40,943.31</b>
<u>REVENUE FROM OTHER SOURCES:</u>	
Transfer from Capital Reserve Funds	<u>\$ 50,000.00</u>
<b>TOTAL REVENUE FROM OTHER SOURCES</b>	<b>\$ 50,000.00</b>
<b>TOTAL REVENUE:</b>	<b>\$952,241.00</b>

ALBANY SCHOOL DISTRICT  
2001-2002 BUDGET

FUNCTION	OBJECT/DEPT	DESCRIPTION	ADOPTED BUDGET 1999-2000	ACTUALS 1999-2000	ADOPTED BUDGET 2000-2001	PROPOSED BUDGET 2001-2002
<b>REGULAR EDUCATION</b>						
1100						
560-101		Tuition, Elementary (59/5K)	441,000	450,079.75	429,201	455,100
560-102		Tuition, Jr. High (30)	187,600	165,452.34	157,500	225,000
560-103		Tuition, Sr. High (34)	183,700	175,468.74	291,300	227,800
		<b>TOTAL 1100 REGULAR EDUCATION</b>	<b>812,300</b>	<b>791,000.83</b>	<b>878,001</b>	<b>907,900</b>
<b>SPECIAL EDUCATION</b>						
1200						
330-136		Extended School Year	5,255	432.00	10,900	9,300
560-109		Tuition, Special Education	63,400	103,368.37	159,340	169,700
		<b>TOTAL 1200 SPECIAL EDUCATION</b>	<b>68,655</b>	<b>103,800.37</b>	<b>170,240</b>	<b>179,000</b>
<b>PSYCHOLOGICAL SERVICES</b>						
2140						
330-120		Testing/Counseling	4,000	3,825.60	100	500
		<b>TOTAL 2140 PSYCHOLOGICAL SERVICES</b>	<b>4,000</b>	<b>3,825.60</b>	<b>100</b>	<b>500</b>
<b>SPEECH SERVICES</b>						
2150						
330-120		S/L Evaluations	6,500	587.07	13,200	5,000
		<b>TOTAL 2150 SPEECH SERVICES</b>	<b>6,500</b>	<b>587.07</b>	<b>13,200</b>	<b>5,000</b>

ALBANY SCHOOL DISTRICT  
2001-2002 BUDGET

FUNCTION	OBJECT/DEPT	DESCRIPTION	ADOPTED BUDGET 1999-2000	ACTUALS 1999-2000	ADOPTED BUDGET 2000-2001	PROPOSED BUDGET 2001-2002
OCCUPATIONAL/PHYSICAL THERAPY SERVICES						
2160	330-120	Occupational/Physical Therapy	3,800	11,576.00	9,800	9,800
		TOTAL 2160 OCCUPATIONAL/PHYSICAL SERVICES	3,800	11,576.00	9,800	9,800
SCHOOL BOARD SERVICES						
2310	523-37	Insurance, Treas, Bond	60	0.00	60	60
	110-74	School Board Salaries	400	400.00	400	400
	390-47	Census	0	0.00	0	0
	390-74	Treasurer's Salary	150	150.00	150	150
	330-47	Legal/Professional Services	1,500	1,444.93	1,500	1,500
	380-47	Cooperative Planning Committee	500	500.00	500	500
	390-47	Audit	0	0.00	0	0
	390-74	Salary, Clerk	50	50.00	50	50
	390-117	School Board Expenses	400	240.21	400	400
		TOTAL 2310 SCHOOL BOARD SERVICES	3,060	2,785.14	3,060	3,060
OFFICE OF SUPERINTENDENT						
2320	311-104	SAU #9 Share	10,251	10,251.44	11,380	14,243
		TOTAL 2320 OFFICE OF SUPERINTENDENT	10,251	10,251.44	11,380	14,243

ALBANY SCHOOL DISTRICT  
2001-2002 BUDGET

FUNCTION	OBJECT/DEPT	DESCRIPTION	ADOPTED BUDGET 1999-2000	ACTUALS 1999-2000	ADOPTED BUDGET 2000-2001	PROPOSED BUDGET 2001-2002
2720		PUPIL TRANSPORTATION				
	513-120	Cont. Services-Reg. Trans.	49,649	49,649,40	59,400	38,536
	513-120	Cont. Services-Reg. Trans.	2,520	6,814,25	7,290	7,895
	519-120	Cont. Services-Sp. Ed.	15,750	16,586,12	23,650	29,000
	TOTAL 2720 PUPIL TRANSPORTATION		67,919	73,049.77	90,340	75,431
5251		CAPITAL RESERVE				
	930-105	Transfer Reserve - Sp. Ed.	0	0.00	18,000	0
	TOTAL 5251 CAPITAL RESERVE		0	0.00	18,000	0
			=====	=====	=====	=====
	TOTAL APPROPRIATION		976,485	996,876.22	1,194,121	1,194,934
	DEFICIT APPROPRIATION-SPECIAL EDUCATION		0	0	5,000	0
	SUPPLEMENTAL APPROP-SPECIAL EDUCATION		0	0	50,000	0
	GRAND TOTAL APPROPRIATION		976,485	996,876.22	1,249,121	1,194,934

ALBANY SCHOOL DISTRICT  
ESTIMATED REVENUE

	ACTUAL RECEIPTS 1999-2000	ESTIMATED REVENUE 2000-2001	ESTIMATED REVENUE 2001-2002
Unencumbered Balance	80,993	36,358	30,000
<b>REVENUE FROM STATE/FEDERAL SOURCES:</b>			
Catastrophic Aid	0	4,705	22,000
Other State	1,122	0	0
Medicaid Reimbursement	9,633	10,000	10,000
National Forest Funds	31,310	31,614	22,643
<b>REVENUE FROM LOCAL SOURCES:</b>			
Other Local Revenue	1,995	1,000	1,000
Supplemental Approp-Tuition	0	0	0
Supplemental Approp-Spec Educ	50,000	50,000	0
Cap. Reserve			
Total Revenue	175,053	133,677	85,643
STATE OF NH ADEQUACY GRANT	274,899	274,899	222,414
STATE OF NH EDUCATION TAX	278,222	278,222	320,454
DISTRICT ASSESSMENT	583,282	562,323	566,423
<b>GRAND TOTAL REVENUE</b>	<b>\$1,311,456</b>	<b>\$1,249,121</b>	<b>\$1,194,934 *</b>

\* Does Not Include Separate/Special Articles

**ALBANY SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUE 1998-1999, 1999-2000**

<b>EXPENSES: SPECIAL EDUCATION</b>	<b>ACTUAL EXPENSES 1998-1999</b>	<b>ACTUAL EXPENSES 1999-2000</b>
1200.330.120 Occupational/Physical Therapy	\$3,406	\$11,576
1200.330.135 Extended School Year	\$2,416	\$432
1200.560.109 Tuition, Special Education	\$48,991	\$103,368
2140.330.120 Psychological Testing/Counseling	\$2,366	\$3,826
2150.330.120 Speech Testing	\$623	\$587
2720.519.120 Transportation, Special Education	\$1,191	\$16,586
5251.930.105 Transfer, Capital Reserve Special Education	\$5,000	\$0
<hr/>		
<b>TOTAL SPECIAL EDUCATION EXPENSES</b>	<b>\$63,993</b>	<b>\$136,375</b>
<hr/>		
<b>REVENUE: SPECIAL EDUCATION</b>	<b>ACTUAL REVENUE 1998-1999</b>	<b>ACTUAL REVENUE 1999-2000</b>
Catastrophic Aid	\$0	\$0
Medicaid Reimbursement	\$12,723	\$9,633
<hr/>		
<b>TOTAL SPECIAL EDUCATION REVENUE</b>	<b>\$12,723</b>	<b>\$9,633</b>

CONWAY SCHOOL DISTRICT  
2000-2001 ELEMENTARY TUITION CALCULATIONS  
OCTOBER, 2000

	ACTUAL ELEM. GENERAL FUND EXPENDITURES 1999-2000
1100 Regular Education	3,030,082.91
1200 Special Education	1,423,744.59
1400 Co-Curricular Education	6,540.26
2120 Guidance Services	132,002.76
2130 Health Services	79,767.46
2140 Psychological Services	16,259.51
2150 Speech Services	238,187.36
2210 Improvement of Instruction	36,771.86
2220 Educational Media	157,577.22
2310 School Board Services	59,878.55
2320 Office of Superintendent	180,162.04
2400 School Administration	330,677.76
2540 Operation/Maintenance of Plant	542,132.58
2550 Pupil Transportation	180,305.38
2600 Evaluation Services	3,027.18
2900 Other Support Services	136,269.00
 TOTAL ELEM. GENERAL FUND EXPENSES	 \$6,553,386.42 *
LESS: Transportation	(180,305.38)
LESS: Spec. Educ.(Conway Only&Direct Reim)	(915,072.86)
LESS: Spec. Educ. Psych. (2140) (Conway Only)	(14,545.22)
 TOTAL FOR TUITION CALCULATION	 \$5,443,462.96
 DIVIDED BY 2000-2001 ELEMENTARY ADM	 863.6
 PLUS 2% RENTAL FEE (1999-2000)	 \$6,303.22 **
 2000-2001 CONWAY ELEMENTARY TUITION RATE	 \$6,569.25
2000-2001 JOHN FULLER ELEM. TUITION RATE	\$6,639.00
2000-2001 PINE TREE ELEM. TUITION RATE	\$6,654.98

\*Does not include Federal Projects/Lunch

\*\* CONWAY ELEM 2% RENTAL \$266.03  
 \*\* JOHN FULLER ELEM 2% RENTAL \$335.78  
 \*\* PINE TREE ELEM 2% RENTAL \$351.76

CONWAY SCHOOL DISTRICT  
 2000-2001 JUNIOR HIGH TUITION CALCULATIONS  
 OCTOBER, 2000

	ACTUAL JR.HIGH GENERAL FUND EXPENDITURES 1999-2000
1100 Regular Education	1,327,551.04
1200 Special Education	567,658.01
1400 Co-Curricular Education	71,915.86
2120 Guidance Services	60,831.04
2130 Health Services	16,165.41
2140 Psychological Services	27,315.59
2150 Speech Services	9,731.83
2190 Other Support Services	26,350.14
2210 Improvement of Instruction	18,658.33
2220 Educational Media	32,828.03
2310 School Board Services	25,416.07
2320 Office of Superintendent	76,471.65
2400 School Administration	154,769.77
2620 Operation/Maintenance of Plant	334,280.83
2720 Pupil Transportation	94,287.39
2800 Evaluation Services	425.38
2900 Other Support Services	56,789.70
 TOTAL JR HIGH GENERAL FUND EXPENSES	 \$2,901,446.07 *
LESS: Transportation	(94,287.39)
LESS: Spec. Educ.(Conway Only&Direct Reim)	(271,900.55)
LESS: Spec. Educ. Psych. (2140) (Conway Only)	(11,415.67)
 TOTAL FOR TUITION CALCULATION	 \$2,523,842.46
 DIVIDED BY 1999-2000 JR HIGH ADM	 366.9
 PLUS 2% RENTAL FEE (2000-2001)	 \$6,878.83
 2000-2001 CONWAY JUNIOR HIGH TUITION RATE	 \$317.12
	 \$7,195.95

\*Does not include Federal Projects/Lunch

**CONWAY SCHOOL DISTRICT  
2000-2001 HIGH SCHOOL TUITION CALCULATIONS  
OCTOBER, 2000**

	ACTUAL HIGH SCHOOL GENERAL FUND EXPENDITURES 1999-2000
1100 Regular Education	2,210,096.71
1200 Special Education	675,698.65
1300 Career/Technical Education	478,160.81
1400 Co-Curricular Education	221,887.70
2120 Guidance Services	229,800.35
2130 Health Services	37,921.58
2140 Psychological Services	47,196.05
2150 Speech Services	23,317.86
2190 Other Support Services	62,393.91
2210 Improvement of Instruction	48,801.14
2220 Educational Media	80,194.58
2310 School Board Services	58,299.04
2320 Office of Superintendent	175,409.56
2400 School Administration	442,180.70
2620 Operation/Maintenance of Plant	831,559.68
2720 Pupil Transportation	203,635.91
2800 Evaluation Services	975.74
2900 Other Support Services	135,913.63
 TOTAL HIGH SCHOOL GENERAL FUND EXPENSES	 \$5,963,443.60 *
 LESS: MT.Washington Valley Academy (Separate Cost Unit)	 (210,604.81)
LESS: Revenue-Driver Educ	(30,150.00)
LESS: Revenue-Voc Exchange	(12,562.59)
LESS: Revenue-CoCurricular	0.00
LESS: Transportation	(203,635.91)
PLUS: HS Student Activities Transp.	23,633.47
LESS: Spec. Educ.(Conway Only&Direct Reim)	(377,659.84)
LESS: Spec. Educ. Psych. (2140) (Conway Only)	(10,108.71)
 TOTAL FOR TUITION CALCULATION	 \$5,142,355.21
 DIVIDED BY 1999-2000 HIGH SCHOOL ADM	 841.4
 PLUS 2% RENTAL CHARGE (2000-2001)	 \$6,111.67
 2000-2001 CONWAY HIGH SCHOOL TUITION RATE	 \$317.12
 2000-2001 CONWAY HIGH SCHOOL TUITION RATE	 \$6,428.79

\*Does not include Federal Projects/Lunch

# GRZELAK AND COMPANY, P.C.

Certified Public Accountants

Members - American Institute of CPA  
Members - New Hampshire Society of CPA's

Post Office Box 8  
Laconia, New Hampshire 03247  
Tel 524-6734 Fax 524-6071

## INDEPENDENT AUDITOR'S REPORT

To the Board  
School Administrative Unit #9  
Conway, New Hampshire

We have audited the accompanying general-purpose financial statements of the School Administrative Unit #9 as of and for the year ended June 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the School Administrative Unit #9 management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amounts that should be recorded in the General Fixed Assets Account Group are not known.

In our opinion, except for the effect on the general-purpose financial statements of the omission described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the School Administrative Unit #9 as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.



GRZELAK AND COMPANY, P.C., CPA's  
Laconia, New Hampshire  
August 3, 2000

SCHOOL ADMINISTRATIVE UNIT NO. 9  
2001-02 Budget

	Func- tion	Adopted Budget 2000-01	Adopted Budget 2001-02	Albany's Share 2001-02
Special Education	2190	\$153,104	\$160,497	\$ 2,749.15
Improvement of Inst.	2210	15,511	15,661	268.26
School Board Services	2310	9,964	21,590	369.81
Superintendent	2320	156,429	164,407	2,816.12
Asst. Superintendent	2321	112,260	112,639	1,929.39
Business/Finance	2521	247,521	256,151	4,387.60
Operations/Maintenance	2620	<u>25,737</u>	<u>102,030</u>	<u>1,747.67</u>
 Gross Budget Total		\$720,526	\$832,975	\$14,268.00
Plus Federal Projects		+ 10,000	+ 10,000	+ 171.29
Minus Estimated Revenue		<u>- 11,500</u>	<u>- 11,500</u>	<u>- 196.98</u>
Net Total Expenses		\$719,026	\$831,475	\$14,242.31
(District Apportionment)				

## ENROLLMENT

(as of December 31, 2000)

Total K-6 ... 65      Total 7-12 ... 53

Kindergarten	3	Grade 7	13
Grade 1	8	Grade 8	8
Grade 2	10	Grade 9	13
Grade 3	8	Grade 10	8
Grade 4	16	Grade 11	5
Grade 5	7	Grade 12	6
Grade 6	13		



